
**Publication 1438-A (Supplement)
for the 1041 *e-file* Program**

**U.S. Income Tax Return for Estates
and Trusts for Tax Year 2003**

Internal Revenue Service
Small Business / Self-Employed



Department of the Treasury
Internal Revenue Service

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1041 *e-file* Program

**U.S. Income Tax Return for Estates and Trusts
for Tax Year 2003**

**Internal Revenue Service
Small Business/Self-Employed**

The IRS Mission

**Provide America's Taxpayers top quality service
by helping them understand and meet their tax
responsibilities, and by applying the tax law with
integrity and fairness to all.**

Introduction

Publication 1438-A (Supplement) (Tax Year 2003)

This publication is a supplement to Publication 1438, and should be used in conjunction with that publication. It contains a list of the forms accepted electronically when filed through the 1041 e-file program, and an exhibit of each form. The exhibit of each form reflects a field number that corresponds with the field number in the Record Layouts found in Publication 1438. The exhibits are helpful in resolving error conditions identified in the Acknowledgement Error Record, and in locating specific fields on a particular form or schedule.

NOTE: At the time this document was prepared, we were aware of the need to change the record layout and form exhibits of two forms; Form 2210 and 8582-CR. Therefore, those two forms are not included in this publication. However, once the record layouts and exhibits for Forms 2210 and 8582-CR have been finalized, we will forward copies of those items to the Trading Partners (Filers) in our Contact database. We will also have the items posted to the IRS Web site at www.irs.gov, at the link for Tax Professionals.

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
2. **Schedule C (Form 1040)** (Profit or Loss From Business)
3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
4. **Schedule D (Form 1041)** (Capital Gains and Losses)
5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule H (Form 1040)** (Household Employment Taxes)
8. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
9. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deduction, credits, etc.)
10. **Form 1116** (Foreign Tax Credit);
11. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
12. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
13. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
14. **Form 3468** (Investment Credit)
15. **Form 3800** (General Business Credit)
16. **Form 4136** (Credit for Federal Tax Paid on Fuels)
17. **Form 4255** (Recapture of Investment Credit)
18. **Form 4562** (Depreciation and Amortization)
19. **Form 4684** (Casualties and Theft)

**FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY
(CONTINUED)**

- 20. **Form 4797** (Sale of Business Property)
- 21. **Form 4835** (Farm Rental Income and Expenses)
- 22. **Form 4952** (Investment Interest Expense Deduction)
- 23. **Form 4970** (Tax on Accumulation Distribution of Trusts)
- 24. **Form 4972** (Tax on Lump-Sum Distributions)
- 25. **Form 5884** (Work Opportunity Credit, and related Instructions)
- 26. **Form 6198** (At Risk Limitation)
- 27. **Form 6252** (Installment Sale Income)
- 28. **Form 6478** (Credit for Alcohol use as Fuel)
- 29. **Form 6765** (Credit for Increasing Research Activities)
- 30. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
- 31. **Form 8582** (Passive Activity Loss Limitation)
- 32. **Form 8582** (Worksheets)
- 33. **Form 8582-CR** (Passive Activity Credit Limitations)
- 34. **Form 8586** (Low-Income Housing Credit)
- 35. **Form 8609** (Low-Income Housing Credit Allocation Certificate)
- 36. **Form 8609** (Schedule A) (Annual Statement)
- 37. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)
- 38. **Form 8820** (Orphan Drug Credit)
- 39. **Form 8824** (Like Kind Exchanges)

**FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY
(CONTINUED)**

- 40. **Form 8829** (Expenses for Business Use of Your Home)
- 41. **Form 8830** (Enhanced Oil Recovery Credit)

A Type of entity (see instr.):		For calendar year 2003 or fiscal year beginning 0010 , 2003, and ending 0020 , 20	
0130 <input type="checkbox"/> Decedent's estate	Name of estate or trust (If a grantor type trust, see page 11 of the instructions.)		C Employer identification number
0140 <input type="checkbox"/> Simple trust	0060 0025		0040
0150 <input type="checkbox"/> Complex trust	*0070		D Date entity created
0151 <input type="checkbox"/> Qualified disability trust	Name and title of fiduciary		0050
0152 <input type="checkbox"/> ESBT (S portion only)	0080		E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 12 of the instructions):
0160 <input type="checkbox"/> Grantor type trust	Number, street, and room or suite no. (If a P.O. box, see page 11 of the instructions.)		<input type="checkbox"/> Described in section 4947(a)(1) 0280
0170 <input type="checkbox"/> Bankruptcy estate—Ch. 7	0090		<input type="checkbox"/> Not a private foundation 0290
0180 <input type="checkbox"/> Bankruptcy estate—Ch. 11	City or town, state, and ZIP code		<input type="checkbox"/> Described in section 4947(a)(2) 0300
0190 <input type="checkbox"/> Pooled income fund	0100 0110 0120		
B Number of Schedules K-1 attached (see instructions) @0200 0270	F Check applicable boxes: 0210 <input type="checkbox"/> Initial return 0220 <input type="checkbox"/> Final return 0230 <input type="checkbox"/> Amended return NO ENTRY 0250 <input type="checkbox"/> Change in fiduciary's name 0260 <input type="checkbox"/> Change in fiduciary's address		
G Pooled mortgage account (see page 13 of the instructions): <input type="checkbox"/> Bought 0303 <input type="checkbox"/> Sold 0305 Date: 0307			
Income	1 Interest income	1 0310***	
	2a Total ordinary dividends	2a 0320***	
	b Qualified dividends allocable to: (1) Beneficiaries 0323 (2) Estate or trust 0325		
	3 Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	3 0330	
	4 Capital gain or (loss) (attach Schedule D (Form 1041))	4 0340	
	5 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5 0350	
	6 Farm income or (loss) (attach Schedule F (Form 1040))	6 0360	
	7 Ordinary gain or (loss) (attach Form 4797) 0375	7 0370	
	8 Other income. List type and amount *0380	8 0390	
9 Total income. Combine lines 1, 2a, and 3 through 8	9 0400***		
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>	10 0420***	
	11 Taxes	11 0430***	
	12 Fiduciary fees	12 0440***	
	13 Charitable deduction (from Schedule A, line 7)	13 0450***	
	14 Attorney, accountant, and return preparer fees	14 0460***	
	15a Other deductions not subject to the 2% floor (attach schedule) *0470	15a 0480***	
	b Allowable miscellaneous itemized deductions subject to the 2% floor.	15b 0490***	
	16 Total. Add lines 10 through 15b	16 0510***	
	17 Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1	17 0520	
	18 Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041))	18 0530	0535
	19 Estate tax deduction (including certain generation-skipping taxes) (attach computation) @0540	19 0550***	
20 Exemption	20 0560***		
21 Total deductions. Add lines 18 through 20	21 0570		
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 17 of the instructions	22 0580	
	23 Total tax (from Schedule G, line 7)	23 0590***	
	24 Payments: a 2003 estimated tax payments and amount applied from 2002 return 0600	24a 0610 0620***	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b 0630/NO ENTRY	
	c Subtract line 24b from line 24a 0650/NO ENTRY 0660 0670/NO ENTRY	24c 0640	
	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d 0680	
	e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/> 0695	24e 0700***	
	Other payments: f Form 2439 0710 ; g Form 4136 0720 ; Total	24h 0740	
	25 Total payments. Add lines 24c through 24e, and 24h	25 0750***	
	26 Estimated tax penalty (see page 18 of the instructions)	26 0770***	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27 0780		
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28 0790		
29 Amount of line 28 to be: a Credited to 2004 estimated tax @0800*** ; b Refunded @0825 0826	29 0810***		
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Signature of fiduciary or officer representing fiduciary		Date	EIN of fiduciary if a financial institution
0820			
Paid	Preparer's signature *0830	Date	Preparer's SSN or PTIN 0840
Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code 0860 0880	EIN 0870	Phone no. (0890) 0900

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

*0928	1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 19)	1	0940	
	2	Tax-exempt income allocable to charitable contributions (see page 19 of the instructions)	2	0950	
	3	Subtract line 2 from line 1	3	0960	
	4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	0970	
	5	Add lines 3 and 4	5	0975	
	6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 19 of the instructions)	6	0980	
	7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	1000***	

Schedule B Income Distribution Deduction

	1	Adjusted total income (see page 19 of the instructions)	1	1010	
	2	Adjusted tax-exempt interest	2	1020	
	3	Total net gain from Schedule D (Form 1041), line 16a, column (1) (see page 20 of the instructions)	3	1030***	
	4	Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion)	4	1040	
	5	Capital gains for the tax year included on Schedule A, line 1 (see page 20 of the instructions)	5	1050	
	6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	1070	
	7	Distributable net income (DNI). Combine lines 1 through 6. If zero or less, enter -0-	7	1090	*1100
	8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1110	
	9	Income required to be distributed currently	9	1120	
	10	Other amounts paid, credited, or otherwise required to be distributed	10	1130	
	11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 20 of the instructions	11	1140	
	12	Enter the amount of tax-exempt income included on line 11	12	1150	
	13	Tentative income distribution deduction. Subtract line 12 from line 11	13	1160	
	14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	1170	
	15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	1180	

Schedule G Tax Computation (see page 21 of the instructions)

	1	Tax: a Enter the tax from the Tax Rate Schedule, Sch. D (Form 1041), or Qualified Dividends Tax Wksht.	1a	1205	
		b Tax on lump-sum distributions (attach Form 4972).	1b	1210	
		c Alternative minimum tax (from Schedule I, line 56).	1c	1225***	
		d Total. Add lines 1a through 1c	1d	1230	
	2a	Foreign tax credit (attach Form 1116)	2a	1240***	
	b	Other nonbusiness credits (attach schedule)	2b	1250/NO ENTRY	
	c	General business credit. Enter here and check which forms are attached: 1260 NO ENTRY <input type="checkbox"/> Form 3800 <input type="checkbox"/> Forms (specify) 1270 1280	2c	1290	
	d	Credit for prior year minimum tax (attach Form 8801)	2d	1300	
	3	Total credits. Add lines 2a through 2d	3	1310	
	4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	1320	
	5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611.	5	1350	
	6	Household employment taxes. Attach Schedule H (Form 1040)	6	1365	
	7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23 @1366 1367 1368	7	1370***	

Other Information

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends \$ @1380 1400	1390	1395
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?	1420	1425
3 At any time during calendar year 2003, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 22 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country 1440	1430	1435
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 22 of the instructions	1450	1452
@14585 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 22 for required attachment	1455	1460
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 23) 1470		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 23) 1480		
8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here		
9 Are any present or future trust beneficiaries skip persons? See page 23 of the instructions 1490	1500	1505

Schedule I Alternative Minimum Tax (see pages 23 through 29 of the instructions)**Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income**

1	Adjusted total income or (loss) (from page 1, line 17)	1	1520	
2	Interest	2	1530***	
3	Taxes	3	1540	
4	Miscellaneous itemized deductions (from page 1, line 15b)	4	1550	
5	Refund of taxes	5	(1560)	
6	Depletion (difference between regular tax and AMT)	6	1570	
7	Net operating loss deduction. Enter as a positive amount	7	1580***	
8	Interest from specified private activity bonds exempt from the regular tax	8	1590	
9	Qualified small business stock (see page 30 of the instructions)	9	1600	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	1610	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	11	1620	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	1630	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	1640	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	1650	
15	Passive activities (difference between AMT and regular tax income or loss)	15	1660	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	1670	
17	Circulation costs (difference between regular tax and AMT)	17	1680	
18	Long-term contracts (difference between AMT and regular tax income)	18	1690	
19	Mining costs (difference between regular tax and AMT)	19	1700	
20	Research and experimental costs (difference between regular tax and AMT)	20	1710	
21	Income from certain installment sales before January 1, 1987	21	(1720***)	
22	Intangible drilling costs preference	22	1730	
23	Other adjustments, including income-based related adjustments	23	1740	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	(1750***)	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	1760	
Note: Complete Part II below before going to line 26.				
26	Income distribution deduction from line 44 below	26	1770	
27	Estate tax deduction (from page 1, line 19)	27	1780	
28	Add lines 26 and 27	28	1790	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	1800	

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II—Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 27 of the instructions)	30	1910	
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1920	
32	Total net gain from Schedule D (Form 1041), line 16a, column (1). If a loss, enter -0-	32	1930	
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	33	1940	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 28 of the instructions)	34	1950	
35	Capital gains computed on a minimum tax basis included on line 25	35	(1960***)	
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	1970***	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	1980	
38	Income required to be distributed currently (from Schedule B, line 9)	38	1990	
39	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	39	2000	
40	Total distributions. Add lines 38 and 39	40	2010	
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	2020	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	2030	
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	2040	
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	2050	

Part III—Alternative Minimum Tax

45	Exemption amount	45	\$22,500	00
46	Enter the amount from line 29	46	2060	
47	Phase-out of exemption amount	47	\$75,000	00
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	2070	
49	Multiply line 48 by 25% (.25)	49	2080	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	2090	
51	Subtract line 50 from line 46	51	2100	
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust used the Qualified Dividends Tax Worksheet or has a gain on lines 15a and 16a of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— <ul style="list-style-type: none"> • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result 	52	2110	
53	Alternative minimum foreign tax credit (see page 28 of the instructions)	53	2120***	
54	Tentative minimum tax. Subtract line 53 from line 52	54	2130	
55	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	2140	
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Schedule G, line 1c	56	2170	

Part IV—Line 52 Computation Using Maximum Capital Gains Rates**Caution:** See page 30 of the instructions before completing this part.

57	Enter the amount from line 51	57	2180
58	Enter the amount from Schedule D (Form 1041), line 23, or line 13 of the Schedule D Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	2190
59	Enter the amount from Schedule D (Form 1041), line 15d, column (2) (as refigured for the AMT, if necessary)	59	2200
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	2210
61	Enter the smaller of line 57 or line 60	61	2240
62	Subtract line 61 from line 57	62	2250
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result ▶	63	2260
64	Enter the amount from Schedule D (Form 1041), line 27, or line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax)	64	2270
65	Enter the smaller of line 57 or line 58	65	2280
66	Enter the smaller of line 64 or line 65	66	2290
67	Enter the amount from Schedule D (Form 1041) line 28, or line 20 of the Schedule D Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	67	2300
68	Enter the smaller of line 66 or line 67 If line 68 is zero, go to line 76.	68	2310
69	Multiply line 68 by 5% (.05) ▶	69	2320
70	Subtract line 68 from line 66. If zero or less, enter -0-	70	2330
71	Enter your qualified 5-year gain, if any, from Schedule D (Form 1041), line 15c, column (2) (as refigured for the AMT, if necessary)	71	2340
72	Enter the smaller of line 70 or line 71	72	2350
73	Multiply line 72 by 8% (.08) ▶	73	2360
74	Subtract line 72 from line 70	74	2370
75	Multiply line 74 by 10% (.10) ▶	75	2380
76	Subtract line 68 from line 67	76	2390
77	Subtract line 66 from line 65	77	2400
78	Enter the smaller of line 76 or line 77	78	2410
79	Multiply line 78 by 15% (.15) ▶	79	2420
80	Subtract line 78 from line 77	80	2430
81	Multiply line 80 by 20% (.20) ▶	81	2440
82	If line 59 is zero or blank, skip lines 82 and 83 and go to line 84. Otherwise, go to line 82. Subtract line 65 from line 61	82	2450
83	Multiply line 82 by 25% (.25) ▶	83	2460
84	Add lines 63, 69, 73, 75, 79, 81, and 83	84	2470
85	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	85	2480
86	Enter the smaller of line 84 or line 85 here and on line 52	86	2490



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

0009		Social security number (SSN) 0010/NO ENTRY	
A Principal business or profession, including product or service (see page C-1 of the instructions) 0020		B Enter code from pages C-7, 8, & 9 0030	
C Business name. If no separate business name, leave blank. 0040		D Employer ID number (EIN), if any 0050	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 0060 0070			
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) <input type="checkbox"/> *0110			
G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses		0120 <input type="checkbox"/> Yes <input type="checkbox"/> No 0125	
H If you started or acquired this business during 2003, check here		0130 <input type="checkbox"/>	

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 0140 <input type="checkbox"/>	1	0150	@0160
2 Returns and allowances	2	0170	
3 Subtract line 2 from line 1	3	0180	
4 Cost of goods sold (from line 42 on page 2)	4	0190	
5 Gross profit. Subtract line 4 from line 3	5	0200	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	0210	
7 Gross income. Add lines 5 and 6	7	0220	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	0230	19 Pension and profit-sharing plans	19	0370	
9 Car and truck expenses (see page C-3)	9	0250	20 Rent or lease (see page C-5):			
10 Commissions and fees	10	0260	a Vehicles, machinery, and equipment	20a	0380	
11 Contract labor (see page C-4)	11	0265	b Other business property	20b	0390	
12 Depletion	12	0270	21 Repairs and maintenance	21	0400	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	0280	22 Supplies (not included in Part III)	22	0410	
14 Employee benefit programs (other than on line 19)	14	0290	23 Taxes and licenses	23	0420	
15 Insurance (other than health)	15	0300	24 Travel, meals and entertainment:		0430	
16 Interest:			a Travel	24a		
*0310a Mortgage (paid to banks, etc.)	16a	0320	b Meals and entertainment		0440	
*0330b Other	16b	0340	c Enter nondeductible amount included on line 24b (see page C-5)		0450	
17 Legal and professional services	17	0350	d Subtract line 24c from line 24b	24d	0460	
18 Office expense	18	0360	25 Utilities	25	0470	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	0500	26 Wages (less employment credits)	26	0480	
29 Tentative profit (loss). Subtract line 28 from line 7	29	0510	27 Other expenses (from line 48 on page 2)	27	0490	
30 Expenses for business use of your home. Attach Form 8829	30	0520				
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	0530			0540	
32 If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198 .			32a <input type="checkbox"/> All investment is at risk.	0550		
			32b <input type="checkbox"/> Some investment is not at risk.	0560		

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: **0590** ☐ **a** Cost **0600** ☐ **b** Lower of cost or market **0610** ☐ **c** Other (attach explanation) **@0620**

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation **@0640** ☐ **Yes 0630** ☐ **No 0635**

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation @0660	35	0650	
36 Purchases less cost of items withdrawn for personal use	36	0670	
37 Cost of labor. Do not include any amounts paid to yourself	37	0680	
38 Materials and supplies	38	0690	
39 Other costs	39	0700	
40 Add lines 35 through 39	40	0710	
41 Inventory at end of year	41	0720	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	0730	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ **/ 0740 /**

44 Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:

a Business **0750** **b** Commuting **0760** **c** Other **0770**

45 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes 0780** ☐ **No 0785**

46 Was your vehicle available for personal use during off-duty hours? ☐ **Yes 0790** ☐ **No 0795**

47a Do you have evidence to support your deduction? ☐ **Yes 0800** ☐ **No 0805**

b If "Yes," is the evidence written? ☐ **Yes 0810** ☐ **No 0815**

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30. **@0820**

0830	0840	
0850	0860	
0870	0880	
0890	0900	
0910	0920	
0930	0940	
0950	0960	
0970	0980	
0990	1000	
48 Total other expenses. Enter here and on page 1, line 27	48	1010



**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2003

Attachment
Sequence No. **09A**

Social security number (SSN)

0009

0010/NO ENTRY

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

0020

B Enter code from pages C-7, 8, & 9

0030

C Business name. If no separate business name, leave blank.

0040

D Employer ID number (EIN), if any

0050

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

0060

City, town or post office, state, and ZIP code

0070

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-3 and check here 0080 <input type="checkbox"/>	1	0090	@0100
2 Total expenses (see instructions). If more than \$2,500, you must use Schedule C	2	0110	
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and also on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	0120	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► / 0130 / .
- 5** Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:
- a** Business 0140 **b** Commuting 0150 **c** Other 0160
- 6** Do you (or your spouse) have another vehicle available for personal use? 0170 ☐ **Yes** ☐ **No** 0175
- 7** Was your vehicle available for personal use during off-duty hours? 0180 ☐ **Yes** ☐ **No** 0185
- 8a** Do you have evidence to support your deduction? 0190 ☐ **Yes** ☐ **No** 0195
- b** If "Yes," is the evidence written? 0200 ☐ **Yes** ☐ **No** 0205

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2003

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► **Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).**

OMB No. 1545-0092

2003

Name of estate or trust

Employer identification number

Note: Form 5227 filers need to complete *only* Parts I and II.

*0020

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 31)	(f) Gain or (Loss) for the entire year (col. (d) less col. (e))	(g) Post-May 5 gain or (loss)* (see below)
1 0030	0040	0050	0060	0070	0080	0085
0090	0100	0110	0120	0130	0140	0145
0150	0160	0170	0180	0190	0200	0205
0210	0220	0230	0240	0250	0260	0265
0270	0280	0290	0300	0310	0320	0325
0330	0340	0350	0360	0370	0380	0385
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				2	0750	0755
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				3	0760	0765
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2002 Capital Loss Carryover Worksheet				4	(0780***)	
5a Combine lines 1 through 3 in column (g)				5a		0785
b Net short-term gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on line 14a below				5b	0790	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 31)	(f) Gain or (Loss) for the entire year (col. (d) less col. (e))	(g) Post-May 5 gain or (loss)* (see below)
6 0800	0810	0820	0830	0840	0850	0855
0860	0870	0880	0890	0900	0910	0915
0920	0930	0940	0950	0960	0970	0975
0980	0990	1000	1010	1020	1030	1035
1040	1050	1060	1070	1080	1090	1095
1100	1110	1120	1130	1140	1150	1155
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				7	1580	1585
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts				8	1590	1595
9 Capital gain distributions				9	1600***	1605***
10 Gain from Form 4797, Part I				10	1610***	1615***
11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2002 Capital Loss Carryover Worksheet				11	(1620***)	
12 Combine lines 6 through 10 in column (g)				12		1630
13 Net long-term gain or (loss). Combine lines 6 through 11 in column (f). Enter here and on line 15a below				13	1640	

*Include in col. (g) all gains and losses from col. (f) from sales, exchanges, or conversions (including installment payments received) **after** May 5, 2003. However, do **not** include gain attributable to unrecaptured section 1250 gain or 28% rate gain or loss (see instr.).

Part III Summary of Parts I and II

Caution: Read the instructions *before* completing this part.

	(1) Beneficiaries' (see page 32)	(2) Estate's or trust's	(3) Total
14a Net short-term gain or (loss) (for the entire year)	14a 1650	1660	1665
b(1) Net short-term gain (post-May 5, 2003)	14b(1) 1652		
b(2) Net short-term loss (post-May 5, 2003)	14b(2)	(1662)	
15a Net long-term gain or (loss) (for the entire year)	15a 1667	1668	1669
b Net long-term gain (post-May 5, 2003)	15b 1671	1672	1673
c Qualified 5-year gain	15c 1674	1675	1676
d Unrecaptured section 1250 gain (see line 17 of the worksheet on page 33)	15d 1677	1678	1679
e 28% rate gain or (loss)	15e 1681	1682	1683
16a Total net gain or (loss). Combine lines 14a and 15a. ►	16a 1710	1720	1730
b Combine lines 14b(2) and 15b. If zero or less, enter -0-	16b	1740	

Note: If line 16a, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 15a and 16a, column (2), are net gains, go to Part V, and do not complete Part IV. If line 16a, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation**17** Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of:**a** The loss on line 16a, column (3) or**b** \$3,000**17** (1760***)

If the loss on line 16a, column (3), is more than \$3,000, or if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 34 of the instructions to determine your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part **only** if both lines 15a and 16a in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22 is more than zero.)

Note: If line 15d, column (2) or line 15e, column (2) is more than zero, complete the worksheet on page 35 of the instructions and skip Part V. Otherwise, go to line 18.

18	Enter taxable income from Form 1041, line 22	18	1770		
19	Enter the smaller of line 15a or 16a in column (2) but not less than zero	19	1780		
20	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2)	20	1790		
21	Add lines 19 and 20	21	1800		
22	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	22	1810		
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	1820		
24	Subtract line 23 from line 18. If zero or less, enter -0-	24	1830		
25	Enter the smaller of the amount on line 18 or \$1,900	25	1840		
	If line 24 is more than line 25, skip lines 26-36 and go to line 37.	26	1850		
26	Enter the amount from line 24	26	1860		
27	Subtract line 26 from line 25. If zero or less, enter -0- and go to line 37	27	1870		
28	Add lines 16b, col. (2) and 20*	28	1880		
29	Enter the smaller of line 27 or line 28	29			
30	Multiply line 29 by 5% (.05)	30		1890	
	If lines 27 and 29 are the same, skip lines 31-36 and go to line 37.	31	1900		
31	Subtract line 29 from line 27	31	1910		
32	Enter the amount, if any, from line 15c, column (2)	32	1920		
33	Enter the smaller of line 31 or line 32	33		1930	
34	Multiply line 33 by 8% (.08)	34		1940	
35	Subtract line 33 from line 31	35		1950	
36	Multiply line 35 by 10% (.10)	36			
	If the amounts on lines 23 and 27 are the same, skip lines 37 through 46 and go to line 47.	37	1960		
37	Enter the smaller of line 18 or line 23	37	1970		
38	Enter the amount, if any, from line 27.	38	1980		
39	Subtract line 38 from line 37.	39			
40	Add lines 16b, col. (2) and 20*	40	1990		
41	Enter the amount from line 29 (if line 29 is blank, enter -0-)	41	2000		
42	Subtract line 41 from line 40	42	2010		
43	Enter the smaller of line 39 or line 42	43		2020	
44	Multiply line 43 by 15% (.15)	44		2030	
45	Subtract line 43 from line 39	45		2040	
46	Multiply line 45 by 20% (.20)	46		2050	
47	Figure the tax on the amount on line 24. Use the 2003 Tax Rate Schedule on page 21 of the instructions	47		2060	
48	Add lines 30, 34, 36, 44, 46, and 47	48		2070	
49	Figure the tax on the amount on line 18. Use the 2003 Tax Rate Schedule on page 21 of the instructions	49		2080	
50	Tax on all taxable income. Enter the smaller of line 48 or line 49 here and on line 1a of Schedule G, Form 1041	50		2090	

*If line 22 is more than zero, see page XX of the instr. for the amount to enter.



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Schedule D (Form 1041) 2003

**SCHEDULE E
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2003Attachment
Sequence No. **13**

Name(s) shown on return

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1	Show the kind and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	Yes	No
A	0010 0020			A 0070	0075
B	0030 0040			B 0080	0085
C	0050 0060			C 0090	0095

Income:		Properties				Totals	
		A	B	C		(Add columns A, B, and C.)	
3	Rents received	3 0100	0110	0120		3	0130
4	Royalties received	4 0140	0150	0160		4	0170
Expenses:							
5	Advertising	5 0180	0190	0200			
6	Auto and travel (see page E-4)	6 0210	0220	0230			
7	Cleaning and maintenance	7 0240	0250	0260			
8	Commissions	8 0270	0280	0290			
9	Insurance	9 0300	0310	0320			
10	Legal and other professional fees	10 0330	0340	0350			
11	Management fees	11 0352	0354	0356			
12	Mortgage interest paid to banks, etc. (see page E-4) *0360	12 0370	0380	0390		12	0400
13	Other interest	13 0410	0420	0430			
14	Repairs	14 0440	0450	0460			
15	Supplies	15 0470	0480	0490			
16	Taxes	16 0500	0510	0520			
17	Utilities	17 0530	0540	0550			
18	Other (list) ▶ *0590						
	0630						
	0670						
	0710						
	0750/NO ENTRY	0760/NO ENTRY	0770/NO ENTRY	0780/NO ENTRY			
19	Add lines 5 through 18	19 0790	0800	0810		19	0820
20	Depreciation expense or depletion (see page E-4)	20 0830	0840	0850		20	0860
21	Total expenses. Add lines 19 and 20	21 0870	0880	0890			
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22 0900	0910	0920			
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23 (0930**)	(0940**)	(0950**)			
24	Income. Add positive amounts shown on line 22. Do not include any losses	24				24	0960
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25 (0970**)					
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26				26	0980

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Part II Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check column (e) on line 28 and attach **Form 6198**. See page E-1.

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? 1007 1008
☐ Yes ☐ No
 If you answered "Yes," see page E-5 before completing this section.

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	*1010	+1020	+1030	+1040	+1060
B	1150	1160	1170	1180	1200
C	1290	1300	1310	1320	1340
D	1430	1440	1450	1460	1480

Passive Income and Loss				Nonpassive Income and Loss			
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1			
A 1070***	+1080	+1090	+1100	+1110	+1120	+1130	+1140
B 1210***	1220	1230	1240	1250	1260	1270	1280
C 1350***	1360	1370	1380	1390	1400	1410	1420
D 1490***	1500	1510	1520	1530	1540	1550	1560
29a Totals	1710					1720	
b Totals 1730***			1740		1750		
30 Add columns (g) and (j) of line 29a						1760	
31 Add columns (f), (h), and (i) of line 29b						(1770***)	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below						1780	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	*1790	+1800
B	1850	1860
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A 1810***	+1820	+1830
B 1870***	1880	1890
34a Totals	1970	1980
b Totals 1990***		2000
35 Add columns (d) and (f) of line 34a		2010
36 Add columns (c) and (e) of line 34b		(2020***)
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	2030	2040
		2050

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
	*2060	+2070	+2080	+2090	+2100
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					2110

Part V Summary

40 Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	2120
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17	41	2130
42 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	42	2140
43 Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43	2150



**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

0010

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

0020

B Enter code from Part IV

0030

C Accounting method:

(1) ☐ Cash 0040

(2) ☐ Accrual 0050

D Employer ID number (EIN), if any

0070 NO ENTRY

0080 0085

E Did you "materially participate" in the operation of this business during 2003? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0110	
2	Cost or other basis of livestock and other items reported on line 1	2	0120	
3	Subtract line 2 from line 1	3	0130	
4	Sales of livestock, produce, grains, and other products you raised	4	0140	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0150	
5b	Taxable amount	5b	0160	
6a	Agricultural program payments (see page F-2)	6a	0170	
6b	Taxable amount	6b	0180	
7	Commodity Credit Corporation (CCC) loans (see page F-3):			
a	CCC loans reported under election	7a	0190	@0200
b	CCC loans forfeited	7b	0210	
7c	Taxable amount	7c	0220	
8	Crop insurance proceeds and certain disaster payments (see page F-3):			
a	Amount received in 2003	8a	0230	
8b	Taxable amount	8b	0240	
@0250 c	If election to defer to 2004 is attached, check here <input type="checkbox"/> 0260 8d Amount deferred from 2002	8d	0270	
9	Custom hire (machine work) income	9	0280	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10	0290	
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	0300	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach Form 4562)	12	0320	
13	Chemicals	13	0330	
14	Conservation expenses (see page F-4)	14	0340/NO ENTRY	
15	Custom hire (machine work)	15	0350	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	0360	
17	Employee benefit programs other than on line 25	17	0370	
18	Feed purchased	18	0380	
19	Fertilizers and lime	19	0390	
20	Freight and trucking	20	0400	
21	Gasoline, fuel, and oil	21	0410	
22	Insurance (other than health)	22	0420	
23	Interest:			
*0450 a	Mortgage (paid to banks, etc.)	23a	0430	
*0460 b	Other	23b	0440	
24	Labor hired (less employment credits)	24	0470	
25	Pension and profit-sharing plans	25	0480	
26	Rent or lease (see page F-5):			
a	Vehicles, machinery, and equipment	26a	0490	
b	Other (land, animals, etc.)	26b	0500	
27	Repairs and maintenance	27	0510	
28	Seeds and plants purchased	28	0520	
29	Storage and warehousing	29	0530	
30	Supplies purchased	30	0540	
31	Taxes	31	0550	
32	Utilities	32	0560	
33	Veterinary, breeding, and medicine	33	0570	
34	Other expenses (specify): *0580			
a	0590	34a	0600	
b	0610	34b	0620	
c	0630	34c	0640	
d	0650	34d	0660	
e	0670	34e	0680	
f	0690	34f	0700	

35 Total expenses. Add lines 12 through 34f

35 0710

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)

36 0730

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6).

- If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
- If you checked 37b, you must attach Form 6198.

37a ☐ All investment is at risk.

37b ☐ Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year	38	0780	
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	0790	
		39b	Taxable amount	0800
40a	Agricultural program payments	40a	0810	
		40b	Taxable amount	0820
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	0830	0835
b	CCC loans forfeited	41b	0840	
		41c	Taxable amount	0850
42	Crop insurance proceeds	42	0860	
43	Custom hire (machine work) income	43	0870	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	0880	
45	Add amounts in the right column for lines 38 through 44	45	0890	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	0900	
47	Cost of livestock, produce, grains, and other products purchased during the year	47	0910	
48	Add lines 46 and 47	48	0920	
49	Inventory of livestock, produce, grains, and other products at end of year	49	0930	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50	0940	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶	51	0950	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Animal aquaculture
112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)



**SCHEDULE H
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name of employer

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**▶ **See separate instructions.**

OMB No. 1545-0074

2003Attachment
Sequence No. **44**

0015/NO ENTRY

Social security number

0020/NO ENTRY

Employer identification number

0010

0030

A Did you pay **any one** household employee cash wages of \$1,400 or more in 2003? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

0040 ☐ **Yes.** Skip lines B and C and go to line 1.0045 ☐ **No.** Go to line B.

B Did you withhold Federal income tax during 2003 for any household employee?

0050 ☐ **Yes.** Skip line C and go to line 5.0055 ☐ **No.** Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to **all** household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

0060 ☐ **No. Stop.** Do not file this schedule.0065 ☐ **Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 **do not** have to complete this form for 2003.)**Part I Social Security, Medicare, and Income Taxes**

1 Total cash wages subject to social security taxes (see page 3)

1 0070

2 Social security taxes. Multiply line 1 by 12.4% (.124)

2

0080

3 Total cash wages subject to Medicare taxes (see page 3)

3 0090

4 Medicare taxes. Multiply line 3 by 2.9% (.029)

4

0100

5 Federal income tax withheld, if any

5

0110

6 **Total social security, Medicare, and income taxes** (add lines 2, 4, and 5)

0115

6

0120

7 Advance earned income credit (EIC) payments, if any

7

0130

8 **Net taxes** (subtract line 7 from line 6)

8

0140

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2002 or 2003 to household employees? (**Do not** count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)

0150 ☐ **No. Stop.** Enter the amount from line 8 above on Form 1040, line 60. If you are not required to file Form 1040, see the line 9 instructions on page 4.0155 ☐ **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?	10 0170	0175 N/E
11 Did you pay all state unemployment contributions for 2003 by April 15, 2004? Fiscal year filers, see page 4	11 0180	0185 N/E
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12 0190	0195 N/E

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶	0200		
14 State reporting number as shown on state unemployment tax return ▶	0210		
15 Contributions paid to your state unemployment fund (see page 4)	15	0220	
16 Total cash wages subject to FUTA tax (see page 4)			16 0230
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26			17 0240

Section B

18 Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund	
			From	To						
0250	0260	0270	0280	0285	0290	0300	0310	0320	0330	N
0340	0350	0360	0370	0375	0380	0390	0400	0410	0420	O
19 Totals								19 0440	0450	E
20 Add columns (h) and (i) of line 19						20 0460				N
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page 4)								21 0470		T
22 Multiply line 21 by 6.2% (.062)								22 0480		R
23 Multiply line 21 by 5.4% (.054)						23 0490				Y
24 Enter the smaller of line 20 or line 23								24 0500		
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26								25 0510		

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26	0520	
27 Add line 17 (or line 25) and line 26	27	0530	
28 Are you required to file Form 1040?			
0540 <input type="checkbox"/> Yes. Stop. Enter the amount from line 27 above on Form 1040, line 60. Do not complete Part IV below.			
0550 <input type="checkbox"/> No. You may have to complete Part IV. See page 4 for details.			

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 4.

Address (number and street) or P.O. box if mail is not delivered to street address

Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature

Date



**SCHEDULE J
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Name of trust

Accumulation Distribution for Certain Complex Trusts

► Attach to Form 1041.

► See the Instructions for Form 1041.

OMB No. 1545-0092

2003

Employer identification number

Part I Accumulation Distribution in 2003

Note: See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.

1	Other amounts paid, credited, or otherwise required to be distributed for 2003 (from Schedule B of Form 1041, line 10)	1	0020
2	Distributable net income for 2003 (from Schedule B of Form 1041, line 7)	2	0030
3	Income required to be distributed currently for 2003 (from Schedule B of Form 1041, line 9)	3	0040
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	0050
5	Accumulation distribution for 2003. Subtract line 4 from line 1	5	0060

Part II Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

Note: If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)

	Throwback year ending 0070	Throwback year ending 0200	Throwback year ending 0330	Throwback year ending 0460	Throwback year ending 0590
6 Distributable net income (see page 36 of the instructions)	6 0080	0210	0340	0470	0600
7 Distributions (see page 36 of the instructions)	7 0090	0220	0350	0480	0610
8 Subtract line 7 from line 6	8 0100	0230	0360	0490	0620
9 Enter amount from page 2, line 25 or line 31, as applicable	9 0110	0240	0370	0500	0630
10 Undistributed net income Subtract line 9 from line 8	10 0120	0250	0380	0510	0640
11 Enter amount of prior accumulation distributions thrown back to any of these years	11 0130	0260	0390	0520	0650
12 Subtract line 11 from line 10	12 0140	0270	0400	0530	0660
13 Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 36 of the instructions)	13 0150	0280	0410	0540	0670
14 Divide line 13 by line 10 and multiply result by amount on line 9	14 0160	0290	0420	0550	0680
15 Add lines 13 and 14	15 0170	0300	0430	0560	0690
16 Tax-exempt interest included on line 13 (see page 37 of the instructions)	16 0180	0310	0440	0570	0700
17 Subtract line 16 from line 15	17 0190	0320	0450	0580	0710

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 11382Z

Schedule J (Form 1041) 2003

Part III Taxes Imposed on Undistributed Net Income (Enter the applicable throwback years below.) (See page 37 of the instructions.)**Note:** If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), skip lines 18 through 25 and complete lines 26 through 31.

	Throwback year ending 0740	Throwback year ending 0890	Throwback year ending 1040	Throwback year ending 1190	Throwback year ending 1340
18 Regular tax	18 0750	0900	1050	1200	1350
19 Trust's share of net short-term gain	19 0760	0910	1060	1210	1360
20 Trust's share of net long-term gain	20 0770	0920	1070	1220	1370
21 Add lines 19 and 20.	21 0780	0930	1080	1230	1380
22 Taxable income	22 0790	0940	1090	1240	1390
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	23 0800 %	0950 %	1100 %	1250 %	1400 %
24 Multiply line 18 by the percentage on line 23.	24 0810	0960	1110	1260	1410
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9.	25 0820	0970	1120	1270	1420
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.					
26 Tax on income other than long-term capital gain	26 0830	0980	1130	1280	1430
27 Trust's share of net short-term gain	27 0840	0990	1140	1290	1440
28 Trust's share of taxable income less section 1202 deduction	28 0850	1000	1150	1300	1450
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	29 0860 %	1010 %	1160 %	1310 %	1460 %
30 Multiply line 26 by the percentage on line 29.	30 0870	1020	1170	1320	1470
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	31 0880	1030	1180	1330	1480

Part IV Allocation to Beneficiary**Note:** Be sure to complete Form 4970, Tax on Accumulation Distribution of Trusts.

Beneficiary's name		Identifying number		
1490		1500		
Beneficiary's address (number and street including apartment number or P.O. box)		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
1510				
City, state, and ZIP code				
1520	1530	1540		
32 Throwback year 1550	32 1560	1570	1580	
33 Throwback year 1590	33 1600	1610	1620	
34 Throwback year 1630	34 1640	1650	1660	
35 Throwback year 1670	35 1680	1690	1700	
36 Throwback year 1710	36 1720	1730	1740	
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970.	37 1750	1760	1770	



**SCHEDULE K-1
(Form 1041)**Department of the Treasury
Internal Revenue Service**Beneficiary's Share of Income, Deductions, Credits, etc.**for the calendar year 2003, or fiscal year
beginning 0020, 2003, ending 0030, 20

▶ Complete a separate Schedule K-1 for each beneficiary.

OMB No. 1545-0092

2003

Name of trust or decedent's estate

0040

0050/NO ENTRY

0060

☐ Amended K-1☐ Final K-1

Beneficiary's identifying number ▶ 0070

Estate's or trust's EIN ▶ 0140

Beneficiary's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

0080

0150

0090

0160

0100

0110

0120

0130

0170

0180

0190

0200

(a) Allocable share item

(b) Amount

(c) Calendar year 2003 Form 1040 filers enter the amounts in column (b) on:

1 Interest	1	0210***	Form 1040, line 8a
2a Qualified dividends	2a	0220***	Form 1040, line 9b
b Total ordinary dividends	2b	0225	Form 1040, line 9a
3a Net short-term capital gain (entire year)	3a	0230	Schedule D, line 5, column (f)
b Net short-term capital gain (post 5/5/2003)	3b	0233	Schedule D, line 5, column (g)
4a Net long-term capital gain (entire year)	4a	0235	Schedule D, line 12, column (f)
b Net long-term capital gain (post 5/5/2003)	4b	0237	Schedule D, line 12, column (g)
c Qualified 5-year gain	4c	0239	Line 5 of the worksheet for Schedule D, line 35
d Unrecaptured section 1250 gain	4d	0240	Line 11 of the worksheet for Schedule D, line 19
e 28% rate gain	4e	0245	Line 3 of the worksheet for Schedule D, line 20
5a Annuities, royalties, and other nonpassive income before directly apportioned deductions	5a	0250	Schedule E, Part III, column (f)
b Depreciation	5b	0260	} Include on the applicable line of the appropriate tax form
c Depletion	5c	0270	
d Amortization	5d	0280	
6a Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions)	6a	0290	Schedule E, Part III
b Depreciation	6b	0300	} Include on the applicable line of the appropriate tax form
c Depletion	6c	0310	
d Amortization	6d	0320	
7 Income for minimum tax purposes	7	0330	
8 Income for regular tax purposes (add lines 1, 2b, 3a, 4a, 5a, and 6a)	8	0340	
9 Adjustment for minimum tax purposes (subtract line 8 from line 7)	9	0350	Form 6251, line 14
10 Estate tax deduction (including certain generation-skipping transfer taxes)	10	0360	Schedule A, line 27
11 Foreign taxes	11	0370	Form 1040, line 44 or Schedule A, line 8
12 Adjustments and tax preference items (itemize):			
a Accelerated depreciation	12a	0380	} Include on the applicable line of Form 6251
b Depletion	12b	0390	
c Amortization	12c	0400	
d Exclusion items	12d	0410	2004 Form 8801
13 Deductions in the final year of trust or decedent's estate:			
a Excess deductions on termination (see instructions)	13a	0420	Schedule A, line 22
b Short-term capital loss carryover	13b	(0430)	Schedule D, line 5, column (f)
c Long-term capital loss carryover	13c	(0440)	Sch. D, line 12, col. (f) and line 3 of the wksht. for Sch. D, line 20
d Net operating loss (NOL) carryover for regular tax purposes	13d	(0450)	Form 1040, line 21
e NOL carryover for minimum tax purposes	13e	0455	See the instructions for Form 6251, line 27
f	13f	0460	} Include on the applicable line of the appropriate tax form
g	13g	0470	
14 Other (itemize):			
a Payments of estimated taxes credited to you	14a	0480	Form 1040, line 62
b Tax-exempt interest	14b	0490	Form 1040, line 8b
c 0500	14c	0510	} Include on the applicable line of the appropriate tax form
d 0520	14d	0530	
e 0540	14e	0550	

0007

Foreign Tax Credit
(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2003

Attachment
Sequence No. **19**

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- 0020 a ☐ Passive income 0050 d ☐ Shipping income g ☐ Lump-sum distributions 0080
0030 b ☐ High withholding tax interest 0060 e ☐ Dividends from a DISC or former DISC h ☐ Section 901(j) income 0085
0040 c ☐ Financial services income 0070 f ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC i ☐ Certain income re-sourced by treaty 0090
j ☐ General limitation income 0095

k Resident of (name of country) ▶ 0100 ☐

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
I Enter the name of the foreign country or U.S. possession ▶		0110	0280	0450	
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):		0120			
		0290			
		0460			
		0130	0300	0470	1 0620
Deductions and losses (Caution: See pages 9, 12, and 13 of the instructions):					
2 Expenses definitely related to the income on line 1 (attach statement)		0140 @0150	0310 @0320	0480 @0490	
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction (see instructions)		0160	0330	0500	
b Other deductions (attach statement)		0170 @0180	0340 @0350	0510 @0520	
c Add lines 3a and 3b		0190	0360	0530	
d Gross foreign source income (see instructions)		0200	0370	0540	
e Gross income from all sources (see instructions)		0210	0380	0550	
f Divide line 3d by line 3e (see instructions)		0220	0390	0560	
g Multiply line 3c by line 3f		0230	0400	0570	
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use worksheet on page 12 of the instructions)		0240	0410	0580	
b Other interest expense		0250	0420	0590	
5 Losses from foreign sources		0260	0430	0600	
6 Add lines 2, 3g, 4a, 4b, and 5		0270	0440	0610	6 0630
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2					7 0640

Part II Foreign Taxes Paid or Accrued (see page 13 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input type="checkbox"/> Paid 0650 (n) <input type="checkbox"/> Accrued 0660	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued
A	*0670	+0680	+0690	+0700	+0710	+0720	+0730	+0740	+0750	+0760
B	+0770	+0780	+0790	+0800	+0810	+0820	+0830	+0840	+0850	+0860
C	+0870	+0880	+0890	+0900	+0910	+0920	+0930	+0940	+0950	+0960
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2										8 0970

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1010		@1030
10	Carryback or carryover (attach detailed computation)	10	1020		
11	Add lines 9 and 10	11	1040		
12	Reduction in foreign taxes (see page 13 of the instructions)	12	1050		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13	1060		*1085
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions)	14	1070		
15	Adjustments to line 14 (see page 14 of the instructions)	15	1080		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	1090		
17	Individuals: Enter the amount from Form 1040, line 38. If you are a nonresident alien, enter the amount from Form 1040NR, line 36. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the special rates on qualified dividends or capital gains, see page 15 of the instructions.	17	1100		1110
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	1110		
19	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 39. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 15 of the instructions.	19	1120		
20	Multiply line 19 by line 18 (maximum amount of credit)	20	1130		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) ▶	21	1140		1230

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22	1150	
23	Credit for taxes on high withholding tax interest	23	1160	
24	Credit for taxes on financial services income	24	1170	
25	Credit for taxes on shipping income	25	1180	
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26	1190	
27	Credit for taxes on lump-sum distributions	27	1200	
28	Credit for taxes on certain income re-sourced by treaty	28	1210	
29	Credit for taxes on general limitation income	29	1220	
30	Add lines 22 through 29	30	1230	
31	Enter the smaller of line 19 or line 30	31	1235	
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 13	32	1240	
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 44; Form 1040NR, line 42; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	33	1250	



FORM 2210

NOT AVAILABLE AT THIS TIME

**Underpayment of Estimated Tax by
Farmers and Fishermen**

▶ Attach to Form 1040, Form 1040NR, or Form 1041.

▶ See instructions on back.

2003Attachment
Sequence No. **06A**

Name(s) shown on tax return

Identifying number

0010

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still may use it to figure your penalty. Enter the amount from line 20 on the penalty line of your return but do not attach Form 2210-F.

Part I Reasons for Filing—If box 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If box 1b below applies to you, check that box and file Form 2210-F with your tax return.

- 1** Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):
- 0013 **a** ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.
- 0016 **b** ☐ Your required annual payment (line 15 below) is based on your 2002 tax and you filed or are filing a joint return for either 2002 or 2003 but not for both years.

Part II Figure Your Underpayment

2 Enter your 2003 tax after credits from Form 1040, line 54; Form 1040NR, line 50; or Form 1041, Schedule G, line 4	2	0020	
3 Other taxes (see instructions)	3	0030	
4 Add lines 2 and 3	4	0040	
5 Earned income credit	5	0050	
6 Additional child tax credit	6	0055	
7 Credit for Federal tax paid on fuels	7	0060	
8 Health insurance credit for eligible recipients	8	0065	
9 Add lines 5, 6, 7, and 8	9	0070	
10 Current year tax. Subtract line 9 from line 4	10	0080	
11 Multiply line 10 by 66⅔%	11	0090	
12 Withholding taxes. Do not include any estimated tax payments on this line (see instructions)	12	0100	
13 Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210-F	13	0110	
14 Enter the tax shown on your 2002 tax return. Caution: See instructions	14	0120	
15 Required annual payment. Enter the smaller of line 11 or line 14	15	0130	
Note: If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.			
16 Enter the estimated tax payments you made by January 15, 2004, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2003.	16	0140	
17 Underpayment. Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above	17	0150	

Part III Figure the Penalty

18 Enter the date the amount on line 17 was paid or April 15, 2004, whichever is earlier	18	/0160 / 04	
19 Number of days from January 15, 2004, to the date on line 18	19	0170	
20 Penalty. Underpayment on line 17 × $\frac{\text{Number of days on line 19}}{366}$ × 0176 .0X . . @0177. ▶	20	0180	
<ul style="list-style-type: none"> • Form 1040 filers, enter the amount from line 20 on Form 1040, line 73. • Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 72. • Form 1041 filers, enter the amount from line 20 on Form 1041, line 26. 			

Name, address, and ZIP code of RIC or REIT 0050/NO ENTRY 0060 0070 0080 0090 0100 0110		OMB No. 1545-0145 2003 Form 2439		Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2003, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning ...0030... , 2003, and ending0040... , 20	
Identification number of RIC or REIT 0120		1a Total undistributed long-term capital gains 0190		1b Post-May 5, 2003, gain 0200	
Shareholder's identifying number 0130		1c Qualified 5-year gain 0205		1d Unrecaptured sec. 1250 gain 0210	
Shareholder's name, address, and ZIP code 0140 0150 0160 0170 0180		1e Section 1202 gain 0220		1f Collectibles (28%) gain 0225	
		2 Tax paid by the RIC or REIT on the box 1a gains \$ 0230			
		Copy A Attach to Form 1120-RIC or Form 1120-REIT For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.			

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2003

Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number
0010 /NO ENTRY

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):				
a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent. 0020 ► <input type="checkbox"/>				@0025
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
b Pre-1936 buildings	0045 \$ 0030 × 10% (.10)	1b	0040	
c Certified historic structures	\$ 0050 × 20% (.20)	1c	0060	
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) 0070				
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) 0071 / /				
d (1) Enter the date on which the 24- or 60-month measuring period begins	0074 / / and ends 0075 / /			
(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ 0076				
(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$ 0077				
e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)		1e	0080	
2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) \$ 0090 × 10% (.10)		2	0100	
3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) \$ 0110 × 10% (.10)		3	0120	
4 Credit from cooperatives. Enter the unused investment credit from cooperatives		4	0130	
5 Current year credit. Add lines 1b through 4 0140 0150		5	0160	*0165

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits (see instructions)	6	0170	
7 Alternative minimum tax (see instructions)	7	0180	
8 Add lines 6 and 7	8	0190	
9a Foreign tax credit	9a	0200	
b Credit for child and dependent care expenses (Form 2441, line 11)	9b	0210	
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	9c	0220	
d Education credits (Form 8863, line 18)	9d	0230	
e Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	0235	
f Child tax credit (Form 1040, line 50)	9f	0240	
g Mortgage interest credit (Form 8396, line 11)	9g	0250	
h Adoption credit (Form 8839, line 18)	9h	0260	
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	0270	
j Possessions tax credit (Form 5735, line 17 or 27)	9j	0280	
k Credit for fuel from a nonconventional source	9k	0290	
l Qualified electric vehicle credit (Form 8834, line 20)	9l	0300	
m Add lines 9a through 9l	9m	0310	
10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10	0320	
11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11	0340	
12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12	0350	
13 Tentative minimum tax (see instructions)	13	0355	
14 Enter the greater of line 12 or line 13	14	0360	
15 Subtract line 14 from line 10. If zero or less, enter -0-	15	0370	
16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.	16	0380	

General Business Credit

► See instructions on pages 3 and 4.

► Attach to your tax return.

OMB No. 1545-0895

2003

Attachment
Sequence No. **22**

Identifying number

Part I Current Year Credit

1a Current year investment credit (Form 3468)	1a	0020	
b Current year work opportunity credit (Form 5884)	1b	0030	
c Current year welfare-to-work credit (Form 8861)	1c	0040	
d Current year credit for alcohol used as fuel (Form 6478)	1d	0050	
e Current year credit for increasing research activities (Form 6765)	1e	0060	
f Current year low-income housing credit (Form 8586)	1f	0070	
g Current year enhanced oil recovery credit (Form 8830)	1g	0080	
h Current year disabled access credit (Form 8826)	1h	0090	
i Current year renewable electricity production credit (Form 8835)	1i	0100	
j Current year Indian employment credit (Form 8845)	1j	0110	
k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k	0120	
l Current year orphan drug credit (Form 8820)	1l	0130	
m Current year new markets credit (Form 8874)	1m	0135	
n Current year credit for small employer pension plan startup costs (Form 8881)	1n	0137	
o Current year credit for employer-provided child care facilities and services (Form 8882)	1o	0139	
p Current year credit for contributions to selected community development corporations (Form 8847)	1p	0140	
q Current year trans-Alaska pipeline liability fund credit (see instructions). @0145 "STMnn"	1q	0150	
r Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r	0160	
2 Current year credit. Add lines 1a through 1r	2	0170	
3 Passive activity credits included on line 2 (see instructions)	3	0180	
4 Subtract line 3 from line 2	4	0190	
5 Passive activity credits allowed for 2003 (see instructions)	5	0200	
6 Carryforward of general business credit to 2003. See instructions for the schedule to attach @0215 "STM nn"	6	0210	
7 Carryback of general business credit from 2004 (see instructions)	7	0220	
8 Current year credit. Add lines 4 through 7	8	0230	

Part II Allowable Credit

9 Regular tax before credits (see instructions)	9	0240	
10 Alternative minimum tax (see instructions)	10	0250	
11 Add lines 9 and 10	11	0260	
12a Foreign tax credit	12a	0270	
b Credit for child and dependent care expenses (Form 2441, line 11)	12b	0280	
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c	0290	
d Education credits (Form 8863, line 18)	12d	0300	
e Credit for qualified retirement savings contributions (Form 8880, line 14)	12e	0305	
f Child tax credit (Form 1040, line 49)	12f	0310	
g Mortgage interest credit (Form 8396, line 11)	12g	0320	
h Adoption credit (Form 8839, line 18)	12h	0330	
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i	0340	
j Possessions tax credit (Form 5735, line 17 or 27)	12j	0350	
k Credit for fuel from a nonconventional source	12k	0360	
l Qualified electric vehicle credit (Form 8834, line 20)	12l	0370	
m Add lines 12a through 12l	12m	0380	
13 Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	0390	
14 Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14	0410	
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	0420	
16 Tentative minimum tax (see instructions)	16	0425	
17 Enter the greater of line 15 or line 16	17	0430	
18 Subtract line 17 from line 13. If zero or less, enter -0-	18	0440	
19 Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization 0450. "SEC 41(G)"	19	0460	
		0490	

Credit for Federal Tax Paid on Fuels

► See the Instructions on page 3.
► Attach this form to your income tax return.

2003Attachment
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
• Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184	0010	\$ 0070	362
b	Use of gasoline on a farm for farming purposes	.184	0020		
c	Other nontaxable use of gasoline	0030 .184	0040		
		0050 .184	0060		
d	10% gasohol	0080 .132	0090	\$ 0100	359
e	7.7% gasohol	0110 .14396	0120	0130	375
f	5.7% gasohol	0140 .15436	0150	0160	376

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15	0170	\$ 0180	354
b	Other nontaxable use	0190 .194	0200	\$ 0230	324
		0210 .194	0220		

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

@0240

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐ **0250**

Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	0260 \$.244	0270	\$ 0300	360
		0280 .244	0290		
b	Use in trains	.20	0310	0320	353
c	Use in certain intercity and local buses	.17	0330	0340	350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye.

@0350

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ☐ **0360**

Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	0370 \$.244		0380	\$ 0410	346
Nontaxable use	0390 .244		0400		

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175	0460	0470	355
b	Other nontaxable use	0480 .219	0490	0500	369
c	Other nontaxable uses	0510 .044	0520	0530	377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel UV Registration No. ▶ 0550

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

@0560

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

0570

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶ ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	0580	\$ 0600	360 @0605
b	Use by a state or local government	.244	0590		

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UV Registration No. ▶ 0610

UP Registration No. ▶ 0620

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

@0630

0640

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶ ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes	\$.244	0650	\$ 0680	346 @0665
b	Use by a state or local government	.244	0660		
c	Sales from a blocked pump	.244	0670		

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$.062	0690	0700	352
b	Use in qualified local and school buses	.136	0710	0720	361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))		(e) CRN
		(b) Gasoline	(c) Alcohol			
a 10% gasohol	\$.03734	0730	0740	\$ 0750		356
b 7.7% gasohol	.02804	0760	0770	0780		357
c 5.7% gasohol	.02031	0790	0800	0810		363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ▶

10

\$ 0820

Recapture of Investment Credit

OMB No. 1545-0166

Attachment
Sequence No. **65**

► **Attach to your income tax return.**

Name(s) as shown on return

Identifying number
0009 /NO ENTRY

Properties	Type of property-State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	0010
B	0130
C	0250
D	0370
	*0375

Original Investment Credit

Computation Steps: (see Specific Instructions)		Properties			
		A	B	C	D
1	Original rate of credit	1 +0020	0140	0260	0380
2	Cost or other basis	2 +0023	0143	0263	0383
3	Original credit. Multiply line 2 by the percentage on line 1.	3 +0080	0200	0320	0440
4	Date property was placed in service . . .	4 /+0084/	/0204/	/0324/	/0444/
5	Date property ceased to be qualified investment credit property	5 /+0090/	/0210/	/0330/	/0450/
6	Number of full years between the date on line 4 and the date on line 5	6 +0100	0220	0340	0460

Recapture Tax

7	Recapture percentage (see instructions) . .	7 +0110	0230	0350	0470
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8 +0120	0240	0360	0480
9	Add all the amounts on line 8		0483	0486	9 0490
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)			*0495	10 0500
11	Add lines 9 and 10				11 0510
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions				12 0520
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions.				13 0530

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2003Attachment
Sequence No. **67**

Identifying number

0010/NO ENTRY

Business or activity to which this form relates

0020

Part I Election To Expense Certain Tangible Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$100,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	0030
3	Threshold cost of section 179 property before reduction in limitation	3	\$400,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	0050
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	0060	0070	0080
	0090	0100	0110 *0115
7	Listed property. Enter the amount from line 29	7	0120
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562.	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	0180

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	0181	*0182
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	0183	@0184
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	0186	

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	0187
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here 0188 . . . ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700 *0705

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	0760
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	0770
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0780

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	0810 Basis for depreciation (business/investment use only)	0815 Recovery period	(g) Method/Convention	(h) Depreciation deduction	0820 Elected section 179 cost	0825
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)						25	0830		
26 Property used more than 50% in a qualified business use (see page 7 of the instructions):									
0840	0850	0860 %	0870	0880	0890	0900	0910	0920	
0930	0940	0950 %	0960	0970	0980	0990	1000	1010	
1020	1030	1040 %	1050	1060	1070	1080	1090	1100	*1105
27 Property used 50% or less in a qualified business use (see page 7 of the instructions):									
1120	1130	1140 %	1150	1160	1170	S/L 1175	1180		
1190	1200	1210 %	1220	1230	1240	S/L 1245	1250		
1260	1270	1280 %	1290	1300	1310	S/L 1315	1320		*1325
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28	1330		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.						29	1340		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles—see page 2 of the instructions)	1350	1420	1490	1560	1630	1700
31 Total commuting miles driven during the year	1360	1430	1500	1570	1640	1710
32 Total other personal (noncommuting) miles driven	1370	1440	1510	1580	1650	1720
33 Total miles driven during the year. Add lines 30 through 32.	1380	1450	1520	1590	1660	1730
34 Was the vehicle available for personal use during off-duty hours?	Yes 1390	No 1395	Yes 1460	No 1465	Yes 1530	No 1535
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes 1400	No 1405	Yes 1470	No 1475	Yes 1540	No 1545
36 Is another vehicle available for personal use?	Yes 1410	No 1415	Yes 1480	No 1485	Yes 1550	No 1555
	1620	1625	1690	1695	1760	1765
						*1768

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	1775
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	1780	1785
39 Do you treat all use of vehicles by employees as personal use?	1790	1795
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	1800	1805
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)	1810	1815

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):					
1830	1840	1850	1860	1870	1880
1890	1900	1910	1920	1930	1940
43 Amortization of costs that began before your 2003 tax year.			43	1950	
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report			44	1960	*1965



Casualties and Thefts

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

2003Attachment
Sequence No. **26**

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

***0020**

Property **A** **0030**

Property **B** **0120**

Property **C** **0210**

Property **D** **0300**

	Properties							
	A		B		C		D	
2 Cost or other basis of each property	2	0040		0130		0220		0310
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	0050		0140		0230		0320
Note: If line 2 is more than line 3, skip line 4.								
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	0060***		0150***		0240***		0330***
5 Fair market value before casualty or theft	5	0070		0160		0250		0340
6 Fair market value after casualty or theft	6	0080		0170		0260		0350
7 Subtract line 6 from line 5	7	0090		0180		0270		0360
8 Enter the smaller of line 2 or line 7	8	0100		0190		0280		0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	0110		0200		0290		0380
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10							0390
11 Enter the smaller of line 10 or \$100	11							0400
12 Subtract line 11 from line 10	12							0410
Caution: Use only one Form 4684 for lines 13 through 18.								
13 Add the amounts on line 12 of all Forms 4684	13							0420
14 Add the amounts on line 4 of all Forms 4684	14							0430
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15							0440
16 If line 14 is less than line 13, enter the difference	16							0450
17 Enter 10% of your adjusted gross income from Form 1040, line 35. Estates and trusts, see instructions.	17							0460
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18							0470

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.) *0510

- 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A 0520

Property B 0610

Property C 0700

Property D 0790

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property	20	0530		0620		0710		0800
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21	0540		0630		0720		0810
Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22	0550	***	0640	***	0730	***	0820
23	Fair market value before casualty or theft	23	0560		0650		0740		0830
24	Fair market value after casualty or theft	24	0570		0660		0750		0840
25	Subtract line 24 from line 23	25	0580		0670		0760		0850
26	Enter the smaller of line 20 or line 25	26	0590		0680		0770		0860
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27	0600		0690		0780		0870
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28	0880						

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29	0890	(0900***)	(0910***)	0920	
	0930	(0940***)	(0950***)	0960	
30	Totals. Add the amounts on line 29	30	(0970***)	(0980***)	0990
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	1000	31	1010	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	1020	32	1030	

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33	1040		
34	1050	(1060***)	(1070***)	1080	
	1090	(1100***)	(1110***)	1120	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(1130***)	(1140***)	
36	Total gains. Add lines 33 and 34, column (c)	36	1150		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37	1160		
38	If the loss on line 37 is more than the gain on line 36:				
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	1170	38a	1180	
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11		38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3, column (g) and the net post-May 5 gain or (loss), if applicable, in column (h)	1190	39	1210	
Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.					



Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))
▶ **Attach to your tax return.** ▶ **See separate instructions.**

Name(s) shown on return		Identifying number	
1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)		1	0020

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
2 0040	0050	0060	0070	0080	0090	0100	0105
0120	0130	0140	0150	0160	0170	0180	0190
0200	0210	0220	0230	0240	0250	0260	0270
0280	0290	0300	0310	0320	0330	0340	0343
3 Gain, if any, from Form 4684, line 39					3	0600	0605
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37					4	0610	0612
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824					5	0615	0618
6 Gain, if any, from line 32, from other than casualty or theft					6	0620	0630
7 Combine lines 2 through 6 in columns (g) and (h). Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below. All others. If line 7, column (g), is zero or a loss, enter that amount on line 11 below and skip lines 8, 9, and 12. If line 7, column (g), is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain or (loss) in each column as a long-term capital gain or (loss) on Schedule D and skip lines 8, 9, 11, and 12 below.					7	0650	0655
8 Nonrecaptured net section 1231 losses from prior years (see instructions)					8	0660	0665
9 Subtract line 8 from line 7. If line 9, column (g), is zero or less, enter -0- in column (g). If line 9, column (g), is zero, enter the gain from line 7, column (g), on line 12 below. If line 9, column (g), is more than zero, enter the amount from line 8, column (g), on line 12 below and include the gain or (loss) in each column of line 9 as a long-term capital gain or (loss) on Schedule D (see instructions)					9	0670	0680

*0345

*Corporations (other than S corporations) should not complete column (h). Partnerships and S corporations must complete column (h). All others must complete column (h) only if line 7, column (g), is a gain and the amount, if any, on line 8, column (g), does not equal or exceed the gain on line 7, column (g). Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):							
0690	0700	0710	0720	0730	0740	0750	
0770	0780	0790	0800	0810	0820	0830	
0850	0860	0870	0880	0890	0900	0910	
0930	0940	0950	0960	0970	0980	0990	
11 Loss, if any, from line 7, column (g)					11	(1250)	
12 Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable					12	1260	
13 Gain, if any, from line 31					13	1270	
14 Net gain or (loss) from Form 4684, lines 31 and 38a					14	1280	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36					15	1300	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824					16	1305	
17 Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year partnerships and S corporations (see instructions)					17	1310	
18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed. b For individual returns: (1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions (2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14					18	1340	
					18b(1)	1350/NO ENTRY	
					18b(2)	1360/NO ENTRY	

*0995

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A	1400	1410	1420
B	1640	1650	1660
C	1880	1890	1900
D	2120	2130	2140

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20 1430	1670	1910	2150
21	Cost or other basis plus expense of sale	21 1440	1680	1920	2160
22	Depreciation (or depletion) allowed or allowable	22 1450	1690	1930	2170
23	Adjusted basis. Subtract line 22 from line 21	23 1460	1700	1940	2180
24	Total gain. Subtract line 23 from line 20	24 1470	1710	1950	2190 *2195
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	25a 1480	1720	1960	2200
b	Enter the smaller of line 24 or 25a	25b 1490	1730	1970	2210
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975 (see instructions)	26a 1500	1740	1980	2220
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b 1510	1750	1990	2230
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c 1520	1760	2000	2240
d	Additional depreciation after 1969 and before 1976	26d 1530	1770	2010	2250
e	Enter the smaller of line 26c or 26d	26e 1540	1780	2020	2260
f	Section 291 amount (corporations only)	26f 1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g	Add lines 26b, 26e, and 26f	26g 1560	1800	2040	2280
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a 1570	1810	2050	2290
b	Line 27a multiplied by applicable percentage (see instructions)	27b 1580	1820	2060	2300
c	Enter the smaller of line 24 or 27b	27c 1590	1830	2070	2310
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a 1600	1840	2080	2320
b	Enter the smaller of line 24 or 28a	28b 1610	1850	2090	2330
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a 1620	1860	2100	2340
b	Enter the smaller of line 24 or 29a (see instructions)	29b 1630	1870	2110	2350

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	2360
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	2380

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
(See instructions.)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33 2420	2430
34 Recomputed depreciation. See instructions	34 2440	2450
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35 2460	2470 *2475



Farm Rental Income and Expenses**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))****(Income not subject to self-employment tax)**▶ **Attach to Form 1040.** ▶ **See instructions on back.**

Your social security number

0010/NO: **ENTRY**

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2003 (see instructions)? 0030 ☐ Yes ☐ No 0035**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1 Income from production of livestock, produce, grains, and other crops	1	0040	
2a Cooperative distributions (Form(s) 1099-PATR) 2a 0050	2b	0060	Taxable amount
3a Agricultural program payments (see instructions) 3a 0070	3b	0080	Taxable amount
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election	4a	0090	@0100
b CCC loans forfeited 4b 0110	4c	0120	Taxable amount
5 Crop insurance proceeds and certain disaster payments (see instructions):			
a Amount received in 2003 @0165 5a 0130	5b	0140	Taxable amount
0160 c If election to defer to 2004 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2002	5d	0170	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	0180	
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶	7	0190	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8 Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8	0200	
9 Chemicals	9	0210	
10 Conservation expenses (see instructions)	10	0220/NO ENTRY	
11 Custom hire (machine work)	11	0230	
12 Depreciation and section 179 expense deduction not claimed elsewhere	12	0240	
13 Employee benefit programs other than on line 21 (see Schedule F instructions)	13	0250	
14 Feed purchased	14	0260	
15 Fertilizers and lime	15	0270	
16 Freight and trucking	16	0280	
17 Gasoline, fuel, and oil	17	0290	
18 Insurance (other than health)	18	0300	
19 Interest:			
*0330 a Mortgage (paid to banks, etc.)	19a	0310	
*0340 b Other	19b	0320	
20 Labor hired (less employment credits) (see Schedule F instructions)	20	0350	
21 Pension and profit-sharing plans	21	0360	
22 Rent or lease:			
a Vehicles, machinery, and equipment (see instructions)	22a	0370	
b Other (land, animals, etc.)	22b	0380	
23 Repairs and maintenance	23	0390	
24 Seeds and plants purchased	24	0400	
25 Storage and warehousing	25	0410	
26 Supplies purchased	26	0420	
27 Taxes	27	0430	
28 Utilities	28	0440	
29 Veterinary, breeding, and medicine	29	0450	
30 Other expenses *0460 (specify):			
a 0470	30a	0480	
b 0490	30b	0500	
c 0510	30c	0520	
d 0530	30d	0540	
e 0550	30e	0560	
f 0570	30f	0580	
g 0590	30g	0600	
31 Total expenses. Add lines 8 through 30g ▶	31	0610	
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go on to line 33 0620	32	0630	
33 If line 32 is a loss, you must check the box that describes your investment in this activity (see instructions)	33a	<input type="checkbox"/> All investment is at risk. 0640	
	33b	<input type="checkbox"/> Some investment is not at risk. 0650	
You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40	33c	0660	

Investment Interest Expense Deduction▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2003 (see instructions)	1	0020	
2	Disallowed investment interest expense from 2002 Form 4952, line 7	2	0030	
3	Total investment interest expense. Add lines 1 and 2	3	0040	

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	0050	
4b	Qualified dividends included on line 4a	4b	0053	
4c	Subtract line 4b from line 4a	4c	0057	
4d	Net gain from the disposition of property held for investment	4d	0060	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment ▶	4e	0070	
4f	Subtract line 4e from line 4d	4f	0080	
4g	Enter the amount from line 4b and 4e that you elect to include in investment income (see instructions). ▶	4g	0090	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	0100	
5	Investment expenses (see instructions)	5	0110	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	0120	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7	0130	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	0140	

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**A Change To Note**

In general, qualified dividends are excluded from investment income. But, you can make an election on Form 4952, line 4g, to include qualified dividends in investment income. See the instructions for line 4g for more details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or

business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions**Part I—Total Investment Interest Expense****Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. **Investment interest expense** is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on page 2).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after

A Name(s) as shown on return <div>0010</div>		B Social security number <div>0020</div>	
C Name and address of trust <div>0030</div> <div>0040</div>		D Employer identification number <div>0050</div> <div>0060</div>	
E Type of trust (see instructions) <input type="checkbox"/> 0070 Domestic <input type="checkbox"/> 0080 Foreign	F Beneficiary's date of birth <div>0090</div>	G Enter number of trusts from which you received accumulation distributions in this tax year	<div>0100</div>

Part I Average Income and Determination of Computation Years

1	Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	0110			
2	Distributions of income accumulated before you were born or reached age 21	2	0120			
3	Subtract line 2 from line 1	3	0130			
4	Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	0140			
5	Total (add lines 3 and 4)	5	0150			
6	Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	0160			
7	Taxable part of line 5 (subtract line 6 from line 5)	7	0170			
8	Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	0180			
9	Average annual amount considered distributed (divide line 3 by line 8)	9	0190			
10	Multiply line 9 by .25	10	0200			
11	Number of earlier tax years to be taken into account (see instructions)	11	0210			
12	Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	0220			
13	Enter your taxable income before this distribution for the 5 immediately preceding tax years	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) 1998
		0230	0240	0250	0260	0270

Part II	Tax Attributable to the Accumulation Distribution
----------------	--

		(a) ...0280	(b) ...0390	(c) ...0500
14	Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14 0290	0400	0510
15	Enter amount from line 12 in each column	15 0300	0410	0520
16	Recomputed taxable income (add lines 14 and 15)	16 0310	0420	0530
17	Income tax on amounts on line 16	17 0320	0430	0540
18	Income tax before credits on line 14 income	18 0330	0440	0550
19	Additional tax before credits (subtract line 18 from line 17)	19 0340	0450	0560
20	Tax credit adjustment	20 0350	0460	0570
21	Subtract line 20 from line 19	21 0360	0470	0580
22	Alternative minimum tax adjustments	22 0370	0480	0590
23	Combine lines 21 and 22	23 0380	0490	0600
24	Add columns (a), (b), and (c), line 23			24 0610
25	Divide the line 24 amount by 3			25 0620
26	Multiply the amount on line 25 by the number of years on line 11.			26 0630
27	Enter the amount from line 4			27 0640
28	Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-).			28 0670

Tax on Lump-Sum Distributions
(From Qualified Plans of Participants Born Before January 2, 1936)

▶ Attach to Form 1040 or Form 1041.

2003Attachment
Sequence No. **28**

Name of recipient of distribution

0010

Identifying number

0020

Part I Complete this part to see if you can use Form 4972

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1 0024	0026
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2 0030	0040
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3 0042	0044
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4 0084	0086
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2003 distribution from your own plan	5a 0190	0200
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b 0201	0202

Part II Complete this part to choose the 20% capital gain election (see instructions)

6 Capital gain part from Form 1099-R, box 3	0204	0206	6	0210	
7 Multiply line 6 by 20% (.20) ▶			7	0220	
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 42, or Form 1041, Schedule G, line 1b, whichever applies.					

Part III Complete this part to choose the 10-year tax option (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a.	0230	0235	8	0240	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	0250	
10 Total taxable amount. Subtract line 9 from line 8			10	0260	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-			11	0270	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18			12	0280	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13	0290			
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14	0300			
15 Multiply line 14 by 20% (.20)	15	0310			
16 Minimum distribution allowance. Subtract line 15 from line 13			16	0320	
17 Subtract line 16 from line 12			17	0330	
18 Federal estate tax attributable to lump-sum distribution			18	0340	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23			19	0350	
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).	20	.0351			
21 Multiply line 16 by the decimal on line 20	21	0352			
22 Subtract line 21 from line 11	22	0353			
23 Multiply line 19 by 10% (.10)			23	0605	
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	0610	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30			25	0620	
26 Multiply line 22 by 10% (.10)	26	0660			
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0670			
28 Multiply line 27 by ten (10)			28	0680	
29 Subtract line 28 from line 25. Multiple recipients, see instructions		0695	29	0690	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶			30	0705	

Work Opportunity Credit► **Attach to your tax return.****2003**Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number
0010**Part I Current Year Credit** (Members of a controlled group, see instructions.)

1 Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:													
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ 0040 × 25% (.25)	1a	0050										
b	Worked for you at least 400 hours . . . \$ 0060 × 40% (.40)	1b	0070										
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	0080 *0085										
3	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total of the current year credits from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder . . .</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.</td> </tr> <tr> <td>b Partner . . .</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .</td> </tr> <tr> <td>c Beneficiary . . .</td> <td>Schedule K-1 (Form 1041), line 14 . . .</td> </tr> <tr> <td>d Patron . . .</td> <td>Written statement from cooperative . . .</td> </tr> </tbody> </table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14 . . .	d Patron . . .	Written statement from cooperative . . .	3	0090
If you are a—	Then enter the total of the current year credits from—												
a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.												
b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .												
c Beneficiary . . .	Schedule K-1 (Form 1041), line 14 . . .												
d Patron . . .	Written statement from cooperative . . .												
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) . . . 0100	4	0110										

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	5	0120
6	Alternative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 	6	0130
7	Add lines 5 and 6	7	0140
8a	Foreign tax credit	8a	0150
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0160
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0170
d	Education credits (Form 8863, line 18)	8d	0180
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0185
f	Child tax credit (Form 1040, line 49)	8f	0190
g	Mortgage interest credit (Form 8396, line 11)	8g	0200
h	Adoption credit (Form 8839, line 18)	8h	0210
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0220
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0230
k	Credit for fuel from a nonconventional source	8k	0240
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0250
m	Add lines 8a through 8l	8m	0260
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0270
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0290
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0300
12	Tentative minimum tax (see instructions)	12	0305
13	Enter the greater of line 11 or line 12	13	0310
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0320
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0330

At-Risk Limitations

- **Attach to your tax return.**
► **See separate instructions.**

Identifying number

Description of activity (see page 2 of the instructions)

0020

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	0030	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a	0040	
b	Form 4797 *0060 0065 +0070	2b	0050	
c	Other form or schedule	2c	0080	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	0090	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(0100***)	
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	0110	

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	0120	
7	Increases for the tax year (see page 4 of the instructions)	7	0130	
8	Add lines 6 and 7	8	0140	
9	Decreases for the tax year (see page 4 of the instructions)	9	0150	
10a	Subtract line 9 from line 8 ► 10a 0160			
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	0170	

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2002, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	0180	
12	Increases at effective date	12	0190	
13	Add lines 11 and 12	13	0200	
14	Decreases at effective date	14	0210	
15	Amount at risk (check box that applies):			
0220 a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	0240	
0230 b	<input type="checkbox"/> From 2002 Form 6198, line 19b. Do not enter the amount from line 10b of the 2002 form.			
16	Increases since (check box that applies):			
0250 a	<input type="checkbox"/> Effective date	16	0270	
b	<input type="checkbox"/> The end of your 2002 tax year . 0260	17	0280	
17	Add lines 15 and 16			
18	Decreases since (check box that applies):			
0290 a	<input type="checkbox"/> Effective date	18	0310	
b	<input type="checkbox"/> The end of your 2002 tax year . 0300			
19a	Subtract line 18 from line 17 ► 19a 0320			
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	0330	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	0340	
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	(0350***)	

Note: If the loss is from a passive activity, see **Form 8582**, *Passive Activity Loss Limitations*, or **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



Installment Sale Income

► **Attach to your tax return.**
 ► **Use a separate form for each sale or other disposition of property on the installment method.**

2003Attachment
Sequence No. **79**Identifying number
0010/NO ENTRY

- 1** Description of property ► **0020**
- 2a** Date acquired (month, day, year) ► / **0030** / **b** Date sold (month, day, year) ► / **0040** /
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . **0050** ☐ Yes ☐ No **0055**
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . **0060** ☐ Yes ☐ No **0065**

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

- | | | | |
|---|-----------|-------------|--------------|
| 5 Selling price including mortgages and other debts. Do not include interest whether stated or unstated | 5 | 0070 | *0075 |
| 6 Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) | 6 | 0080 | |
| 7 Subtract line 6 from line 5 | 7 | 0090 | |
| 8 Cost or other basis of property sold | 8 | 0100 | |
| 9 Depreciation allowed or allowable | 9 | 0110 | |
| 10 Adjusted basis. Subtract line 9 from line 8 | 10 | 0120 | |
| 11 Commissions and other expenses of sale | 11 | 0130 | |
| 12 Income recapture from Form 4797, Part III (see instructions) | 12 | 0140 | |
| 13 Add lines 10, 11, and 12 | 13 | 0150 | |
| 14 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) | 14 | 0160 | |
| 15 If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | 0170 | |
| 16 Gross profit. Subtract line 15 from line 14 | 16 | 0180 | |
| 17 Subtract line 13 from line 6. If zero or less, enter -0- | 17 | 0190 | |
| 18 Contract price. Add line 7 and line 17 | 18 | 0200 | |

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

- | | | | |
|---|-----------|-------------|--|
| 19 Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | 0210 | |
| 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- | 20 | 0220 | |
| 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated | 21 | 0230 | |
| 22 Add lines 20 and 21 | 22 | 0240 | |
| 23 Payments received in prior years (see instructions). Do not include interest, whether stated or unstated | 23 | 0250 | |
| 24 Installment sale income. Multiply line 22 by line 19 | 24 | 0260 | |
| 25 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) | 25 | 0270 | |
| 26 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) | 26 | 0280 | |

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27** Name, address, and taxpayer identifying number of related party **0290** **0295**
- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . **0300** ☐ Yes ☐ No **0305**
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- 0310 a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / **0320** /
- 0330 b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- 0340 c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- 0350 d** ☐ The second disposition occurred after the death of the original seller or buyer.
- 0360 e** ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). **@0370**
- | | | | |
|--|-----------|-------------|--|
| 30 Selling price of property sold by related party | 30 | 0380 | |
| 31 Enter contract price from line 18 for year of first sale | 31 | 0390 | |
| 32 Enter the smaller of line 30 or line 31 | 32 | 0400 | |
| 33 Total payments received by the end of your 2003 tax year (see instructions) | 33 | 0410 | |
| 34 Subtract line 33 from line 32. If zero or less, enter -0- | 34 | 0420 | |
| 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | 0430 | |
| 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) | 36 | 0440 | |
| 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) | 37 | 0450 | |

Credit for Alcohol Used as Fuel

► Attach to your tax return.

2003Attachment
Sequence No. **83**

Name(s) shown on return

Identifying number

0010

Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (in gallons)	1 0020	\$.10	0030
2 Straight alcohol and alcohol mixtures:			
a 190 proof or greater (in gallons)	2a 0040	\$.52	0050
b Less than 190 proof but at least 150 proof (in gallons)	2b 0060	\$.3852	0070
3 Add lines 1, 2a, and 2b in both columns	3 0080		0090
4 Other fuels blended with the alcohol on lines 2a and 2b	4 0100		
5a Total gallons of fuel. Add lines 3 and 4 (column (a)).	5a 0110		
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b 0120		
6 Subtract line 5b from line 5a	6 0130		
7 Break down line 6 into the number of gallons of:			
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a 0140	\$.132	0150
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b 0160	(see instructions)	0170
c Special motor fuel containing 85% or more alcohol (see instructions)	7c 0180	\$.0525	0190
8 Add lines 7a through 7c, column (c)			8 0200
9 Subtract line 8 from line 3. Include this amount in your income for 2003			9 0210
10 Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)			10 0220
11 Current year credit. Add lines 9 and 10 0233 0225			11 +0230 @0235

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 41	}		
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
13 Alternative minimum tax (see instructions)			13 0250
14 Add lines 12 and 13			14 0260
15a Foreign tax credit	15a 0270		
b Credit for child and dependent care expenses (Form 2441, line 11)	15b 0280		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	15c 0290		
d Education credits (Form 8863, line 18)	15d 0300		
e Credit for qualified retirement savings contributions (Form 8880, line 14)	15e 0305		
f Child tax credit (Form 1040, line 49)	15f 0310		
g Mortgage interest credit (Form 8396, line 11)	15g 0320		
h Adoption credit (Form 8839, line 18)	15h 0330		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	15i 0340		
j Possessions tax credit (Form 5735, line 17 or 27)	15j 0350		
k Credit for fuel from a nonconventional source	15k 0360		
l Qualified electric vehicle credit (Form 8834, line 20)	15l 0370		
m Add lines 15a through 15l			15m 0380
16 Net income tax. Subtract line 15m from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21			16 0390
17 Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	17 0410		
18 Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions)	18 0420		
19 Tentative minimum tax (see instructions)	19 0425		
20 Enter the greater of line 18 or line 19			20 0430
21 Subtract line 20 from line 16. If zero or less, enter -0-			21 0440
22 Credit allowed for the current year. Enter the smaller of line 11 or line 21 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions			22 0450

Credit for Increasing Research Activities

► Attach to your tax return.

2003Attachment
Sequence No. **81**

Identifying number

0010

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1	0020	
2	Qualified organization base period amount	2	0030	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	0040	
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4	0050	
5	Cost of supplies	5	0060	
6	Rental or lease costs of computers (see instructions)	6	0070	
7	Enter the applicable percentage of contract research expenses (see instructions)	7	0080	
8	Total qualified research expenses. Add lines 4 through 7	8	0090	
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9	0100	%
10	Enter average annual gross receipts (see instructions)	10	0110	
11	Multiply line 10 by the percentage on line 9	11	0120	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0130	
13	Multiply line 8 by 50% (.50)	13	0140	
14	Enter the smaller of line 12 or line 13	14	0150	
15	Add lines 3 and 14	15	0160	
16	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16	+0180	*0190

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17	0200	
18	Qualified organization base period amount	18	0210	
19	Subtract line 18 from line 17. If zero or less, enter -0-	19	0220	
20	Multiply line 19 by 20% (.20)	20	0230	
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21	0240	
22	Cost of supplies	22	0250	
23	Rental or lease costs of computers (see the line 6 instructions)	23	0260	
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24	0270	
25	Total qualified research expenses. Add lines 21 through 24	25	0280	
26	Enter average annual gross receipts (see the line 10 instructions)	26	0290	
27	Multiply line 26 by 1% (.01)	27	0300	
28	Subtract line 27 from line 25. If zero or less, enter -0-	28	0310	
29	Multiply line 26 by 1.5% (.015)	29	0320	
30	Subtract line 29 from line 25. If zero or less, enter -0-	30	0330	
31	Subtract line 30 from line 28	31	0340	
32	Multiply line 26 by 2% (.02)	32	0350	
33	Subtract line 32 from line 25. If zero or less, enter -0-	33	0360	
34	Subtract line 33 from line 30	34	0370	
35	Multiply line 31 by 2.65% (.0265)	35	0380	
36	Multiply line 34 by 3.2% (.032)	36	0390	
37	Multiply line 33 by 3.75% (.0375)	37	0400	
38	Add lines 20, 35, 36, and 37	38	0410	
39	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39	+0430	*0440

Section C—Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40	0450	
41	Current year credit. Add line 16 or line 39 to line 40, and go to Part II on the back	41	0460	

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

42	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 41				
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return				
43	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35				
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
44	Add lines 42 and 43				
45a	Foreign tax credit	45a	0570		
b	Credit for child and dependent care expenses (Form 2441, line 11)	45b	0580		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	45c	0590		
d	Education credits (Form 8863, line 18)	45d	0600		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	45e	0605		
f	Child tax credit (Form 1040, line 49)	45f	0610		
g	Mortgage interest credit (Form 8396, line 11)	45g	0620		
h	Adoption credit (Form 8839, line 18)	45h	0630		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	45i	0640		
j	Possessions tax credit (Form 5735, line 17 or 27)	45j	0650		
k	Credit for fuel from a nonconventional source	45k	0660		
l	Qualified electric vehicle credit (Form 8834, line 20)	45l	0670		
m	Add lines 45a through 45l	45m		0680	
46	Net income tax. Subtract line 45m from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51	46		0690	
47	Net regular tax. Subtract line 45m from line 42. If zero or less, enter -0-	47	0710		
48	Enter 25% (.25) of the excess, if any, of line 47 over \$25,000 (see instructions)	48	0720		
49	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33				
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	49	0725		
50	Enter the greater of line 48 or line 49	50		0730	
51	Subtract line 50 from line 46. If zero or less, enter -0-	51		0740	
52	Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 52; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; or the applicable line of other returns. If line 52 is smaller than line 41, see instructions	52		0750	

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 16 hr., 58 min.

Learning about the law or the form 1 hr., 40 min.

Preparing and sending the form to the IRS 2 hr., 2 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form **8271**

(Rev. July 1998)

Department of the Treasury
Internal Revenue Service**Investor Reporting of Tax Shelter Registration Number**▶ **Attach to your tax return.**

OMB No. 1545-0881

Attachment
Sequence No. **71**▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

Investor's name(s) shown on return		Investor's identifying number		Investor's tax year ended 0020
(a) Tax Shelter Name		(b) Tax Shelter Registration Number (11-digit number)		(c) Tax Shelter Identifying Number
1	0030	0040	0050	0060
2	0070	0080	0090	0100
3	0110	0120	0130	0140
4	0150	0160	0170	0180
5	0190	0200	0210	0220
6	0230	0240	0250	0260
7	0270	0280	0290	0300
8	0310	0320	0330	0340
9	0350	0360	0370	0380
10	0390	0400	0410	0420

General Instructions*Section references are to the Internal Revenue Code.***Purpose of Form**

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where **(a)** the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and **(b)** the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions
Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Passive Activity Loss Limitations

► See separate instructions.
► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2003

Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

Part I 2003 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a)).

1a 0020

b Activities with net loss (enter the amount from Worksheet 1, column (b)).

1b (0030***)

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).

1c (0040***)

d Combine lines 1a, 1b, and 1c

1d 0050

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a (0055)

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b (0056)

c Add lines 2a and 2b

2c (0057)

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a)).

3a 0060

b Activities with net loss (enter the amount from Worksheet 3, column (b)).

3b (0070***)

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)).

3c (0080***)

d Combine lines 3a, 3b, and 3c

3d 0090

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

4 0100

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.

5 Enter the **smaller** of the loss on line 1d or the loss on line 4

5 0110

6 Enter \$150,000. If married filing separately, see page 8

6 0120

7 Enter modified adjusted gross income, but not less than zero (see page 8)

7 0130

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6

8 0140

9 Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 9

9 0150

10 Enter the **smaller** of line 5 or line 9

10 0160

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11 0165

12 Enter the loss from line 4

12 0166

13 Reduce line 12 by the amount on line 10

13 0167

14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

14 0168

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total

15 0170

16 **Total losses allowed from all passive activities for 2003.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.

16 0180

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
250	260	270	280	290	300
310	320	330	340	350	360
370	380	390	400	410	420
430	440	450	460	470	480
490	500	510	520	530	540
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶	550	560	570		

Worksheet 2—For Form 8582, Lines 2a and 2b (See page 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
600	610	620	630
640	650	660	670
680	690	700	710
720	730	740	750
Total. Enter on Form 8582, lines 2a and 2b ▶	760	770	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
900	910	920	930	940	950
960	970	980	1000	1010	1020
1030	1040	1050	1060	1070	1080
1090	1100	1110	1120	1130	1140
1150	1160	1170	1180	1190	1200
Total. Enter on Form 8582, lines 3a, 3b, and 3c. ▶	1210	1220	1550		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
1560	1570	1580	1590	1600	1610
1620	1630	1640	1650	1660	1670
1680	1690	1700	1710	1720	1730
1740	1750	1760	1770	1780	1790
1800	1810	1820	1830	1840	1850
Total *1890 ▶		1860	1.00	1870	1880

Worksheet 5—Allocation of Unallowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
1900	1910	1920	1930	1940
1950	1960	1970	1980	1990
2000	2010	2020	2030	2040
2050	2060	2070	2080	2090
2100	2110	2120	2130	2140
Total ▶		2150	1.00	2155

Worksheet 6—Allowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
2170	2180	2190	2200	2210
2220	2230	2240	2250	2260
2270	2280	2290	2300	2310
2320	2330	2340	2350	2360
2370	2380	2390	2400	2410
Total		2420	2430	2440

Worksheet 7—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10.)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
2458					
Form or schedule and line number to be reported on (see instructions): *2461					
1a Net loss plus prior year unallowed loss from form or schedule	2470				
b Net income from form or schedule	2490				
c Subtract line 1b from line 1a. If zero or less, enter -0-		2500	2510	2520	2530
Form or schedule and line number to be reported on (see instructions): 2541					
1a Net loss plus prior year unallowed loss from form or schedule	2550				
b Net income from form or schedule	2570				
c Subtract line 1b from line 1a. If zero or less, enter -0-		2580	2590	2600	2610
Form or schedule and line number to be reported on (see instructions): 2620					
1a Net loss plus prior year unallowed loss from form or schedule	2630				
b Net income from form or schedule	2650				
c Subtract line 1b from line 1a. If zero or less, enter -0-		2660	2670	2680	2690
Total *2730		2700	1.00	2710	2720



FORM 8582-CR

NOT AVAILABLE AT THIS TIME

Low-Income Housing Credit

► See instructions on back.
► Attach to your tax return.

OMB No. 1545-0984

2003

Attachment
Sequence No. **36b**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached	0020		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2	0030	*0025
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a	0040	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
(i)	0050 0060 0070 (ii) 0080 (iii) 0090 (iv) 0100			*0105
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4	0110	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			
	If you are a— Then enter the total of the current year credits from—			
a	Shareholder Schedule K-1 (Form 1120S), lines 12b(1) and (2)			
b	Partner Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8		0115	
c	Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity	5	0120	*0125
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6	0130	
7	Current year credit or passive activity credit (see instructions)	7	0140	

Part II Allowable Credit

8	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return.			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	8	0150	
9	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35			
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	9	0160	
10	Add lines 8 and 9	10	0170	
11a	Foreign tax credit	11a	0180	
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b	0190	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	0200	
d	Education credits (Form 8863, line 18)	11d	0210	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	0215	
f	Child tax credit (Form 1040, line 49)	11f	0220	
g	Mortgage interest credit (Form 8396, line 11)	11g	0230	
h	Adoption credit (Form 8839, line 18)	11h	0240	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	0250	
j	Possessions tax credit (Form 5735, line 17 or 27)	11j	0260	
k	Credit for fuel from a nonconventional source	11k	0270	
l	Qualified electric vehicle credit (Form 8834, line 20)	11l	0280	
m	Add lines 11a through 11l	11m	0290	
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	0300	
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	0320	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	0330	
15	Tentative minimum tax (see instructions)	15	0335	
16	Enter the greater of line 14 or line 15.	16	0340	
17	Subtract line 16 from line 12. If zero or less, enter -0-	17	0350	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18	0360	

**Low-Income Housing Credit
Allocation Certification**

► **The building owner must attach Form 8609 and
Schedule A (Form 8609) to its Federal income tax return.**

OMB No. 1545-0988

Attachment
Sequence No. **36**

Part I Allocation of Credit

0010 Check if: ☐ Addition to Qualified Basis ☐ Amended Form **0020 NO ENTRY**

A Address of building (do not use P.O. box) (see instructions) 0030 0040 0050 0060	B Name and address of housing credit agency 0070 0080 0090 0100 0110
C Name, address, and TIN of building owner receiving allocation 0120 0130 0140 0150 0160 TIN ►	D Employer identification number of agency 0170 E Building identification number (BIN) 0180

1a Date of allocation ► / / 0190	b Maximum housing credit dollar amount allowable	1b 0200
2 Maximum applicable credit percentage allowable		2 0210 %
3a Maximum qualified basis		3a 0220
0230 b Check here ► <input type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b 1 0240 %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)		4 0250 %
5 Date building placed in service ► / / 0260		
6 Check the boxes that describes the allocation for the building (check those that apply): 0280 0290		
0270 a <input type="checkbox"/> Newly constructed and federally subsidized b <input type="checkbox"/> Newly constructed and not federally subsidized c <input type="checkbox"/> Existing building		
0300 d <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures federally subsidized e <input type="checkbox"/> Sec. 42(e) rehabilitation expenditures not federally subsidized 0310		
0315 f <input type="checkbox"/> Not federally subsidized by reason of 40-50 rule under sec. 42(i)(2)(E) g <input type="checkbox"/> Allocation subject to nonprofit set-aside under sec. 42(h)(5) 0325		

Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official	Name (please type or print)	Date
----------------------------------	-----------------------------	------

Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period

7 Eligible basis of building (see instructions)	7 0330
8a Original qualified basis of the building at close of first year of credit period	8a 0340
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? 0350 <input type="checkbox"/> Yes <input type="checkbox"/> No 0355	
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? 0360 <input type="checkbox"/> Yes <input type="checkbox"/> No 0365	
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))? <input type="checkbox"/> Yes <input type="checkbox"/> No 0375	
10 Check the appropriate box for each election: 0370	
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) 0380 <input type="checkbox"/> Yes <input type="checkbox"/> No 0385	
b Elect not to treat large partnership as taxpayer (section 42(j)(5)) 0390 <input type="checkbox"/> Yes	
c Elect minimum set-aside requirement (section 42(g)) (see instructions) <input type="checkbox"/> 20-50 0400 <input type="checkbox"/> 40-60 0410 <input type="checkbox"/> 25-60 (N.Y.C. only) 0420	
d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions) 0430 <input type="checkbox"/> 15-40	

Note: A separate **Schedule A (Form 8609)**, Annual Statement, for each building must be filed with the corresponding Form 8609 for each year of the 15-year compliance period.

**SCHEDULE A
(Form 8609)**(Rev. November 2003)
Department of the Treasury
Internal Revenue Service**Annual Statement**

OMB No. 1545-0988

Attachment
Sequence No. **36a**► **Attach to Form 8609 and file with owner's Federal income tax return.****A Building owner's name**
0010**B Identifying number** ► 0020**C Building identification number** ► 0030**D** Do you have in your records the original Form 8609 issued by the housing credit agency (or a copy thereof) for the above building? ☐ **Yes** ☐ **No.** If "No," see instructions. 0033 0034**E** Did the above building qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of your tax year? ☐ **Yes** ☐ **No.** If "No," see instructions and stop here. 0035 0036**F** Was there a decrease in the qualified basis of the above building for this tax year? ☐ **Yes** ☐ **No.** If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, **stop here.** 0038 0039

1	Eligible basis of building	1	0040
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2	005Q
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	0060
4	Part-year adjustment for disposition or acquisition during the tax year	4	0070
5	Credit percentage	5	008Q
6	Multiply line 3 or line 4 by the percentage on line 5	6	0090
7	Additions to qualified basis, if any	7	0100
8	Part-year adjustment for disposition or acquisition during the tax year	8	0110
9	Credit percentage. Enter one-third of the percentage on line 5	9	012Q
10	Multiply line 7 or line 8 by the percentage on line 9	10	0130
11	Section 42(f)(3)(B) modification	11	0140
12	Add lines 10 and 11	12	0150
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	0160
14	Disallowed credit due to Federal grants (see instructions)	14	0170
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	0180
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	0190
17	Adjustments for deferred first-year credit (see instructions)	17	0200
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586.	18	0210

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.***Note:** Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references that correspond to the 1988, 1991, or 2003 revisions, if different, are shown in parentheses in these instructions.**Purpose of Schedule**

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period. Any taxpayer claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing

Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions**Item B.** If you are an individual, enter your social security number. All others, enter your employer identification number.**Item C.** Enter the building identification number (BIN) from Part I, item E, of Form 8609.**Item D.** You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If the housing credit agency assigned a BIN and made an allocation but you do not have a copy of the Form 8609 and are eligible to claim the credit, attach an explanation.**Item E.** If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.**Item F.** If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.**Basis increases for buildings in certain high-cost areas.** In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied,

**Credit for Prior Year Minimum Tax—
 Individuals, Estates, and Trusts**
 ▶ See instructions on pages 3 and 4.
 ▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number
 0010

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions	1	0020	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	0030	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(0040***)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions	4	0050	
5	Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5	0060	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6	0070	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0080	
8	Multiply line 7 by 25% (.25)	8	0090	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	0100	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	0110	
11	<ul style="list-style-type: none"> • If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result. 	11	0120	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	0130	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	0140	
14	Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14	0150	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	0160	

Part II Minimum Tax Credit and Carryforward to 2004

16	Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16	0170	
17	Enter the amount from line 15 above	17	0180	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0190	
19	2002 minimum tax credit carryforward. Enter the amount from your 2002 Form 8801, line 26	19	0200	
20	Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20	0210	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	0220	
22	Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22	0230	
23	Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54	23	0240	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0250	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25	0260	
26	Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	0270	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital gain distributions directly on Form 1040, line 13, or your 2002 taxable income was zero or less, see the instructions before completing this part.

Caution: For a fiscal year taxpayer with a **prior** tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (see instructions).

27	Enter the amount from line 10	27	0300
28	Enter the amount from line 23 of your 2002 Schedule D (Form 1040) (line 21 of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 Schedule D Tax Worksheet*	28	0310
29	Enter the amount from line 19 of your 2002 Schedule D (Form 1040), or line 15d, column (2), of the 2002 Schedule D (Form 1041)	29	0320
30	If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet	30	0330
31	Enter the smaller of line 27 or line 30	31	0350
32	Subtract line 31 from line 27	32	0360
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result ▶	33	0370
34	Enter the amount from line 28 of your 2002 Schedule D (Form 1040) (line 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34	0380
35	Enter the smaller of line 27 or line 28	35	0390
36	Enter the smaller of line 34 or line 35	36	0400
37	Enter the amount from your 2002 Schedule D (Form 1040), line 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37	0410
38	Enter the smaller of line 36 or line 37	38	0420
39	Multiply line 38 by 8% (.08) ▶	39	0430
40	Subtract line 38 from line 36 ▶	40	0440
41	Multiply line 40 by 10% (.10) ▶	41	0450
42	Subtract line 36 from line 35 ▶	42	0460
43	Multiply line 42 by 20% (.20) ▶	43	0470
44	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46. Subtract line 35 from line 31 ▶	44	0480
45	Multiply line 44 by 25% (.25) ▶	45	0490
46	Add lines 33, 39, 41, 43, and 45	46	0500
47	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result	47	0510
48	Enter the smaller of line 46 or line 47 here and on line 11	48	0520

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

Orphan Drug Credit

► Attach to your tax return.

Identifying number

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year	1	0020	
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2	0030	
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust	3	0040	
4	Current year credit. Add lines 2 and 3	4	0050	

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35			
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
7	Add lines 5 and 6			
8a	Foreign tax credit	8a	0090	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110	
d	Education credits (Form 8863, line 18)	8d	0120	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125	
f	Child tax credit (Form 1040, line 49)	8f	0130	
g	Mortgage interest credit (Form 8396, line 11)	8g	0140	
h	Adoption credit (Form 8839, line 18)	8h	0150	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0170	
k	Credit for fuel from a nonconventional source	8k	0180	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190	
m	Add lines 8a through 8l.	8m	0200	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0210	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0240	
12	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33			
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
		12	0245	
13	Enter the greater of line 11 or line 12	13	0250	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0260	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0270	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Who Must File

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Definitions**Qualified clinical testing expenses.** Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

2003
Attachment
Sequence No. **109**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1	Description of like-kind property given up ▶	0020	*0025
2	Description of like-kind property received ▶	0030	*0035
3	Date like-kind property given up was originally acquired (month, day, year)	3	/0040 /
4	Date you actually transferred your property to other party (month, day, year)	4	/0050 /
5	Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year)	5	/0060 /
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/0070 /
7	Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III		
		<input type="checkbox"/> Yes	<input type="checkbox"/> No
		0080	0100

Part II Related Party Exchange Information

8	Name of related party	Relationship to you	Related party's identifying number
	0110	0115	0120
Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)			
	0130	0140	0150
			0160

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? ☐ Yes ☐ No 0180 0185

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? ☐ Yes ☐ No 0190 0195

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- 0200 a ☐ The disposition was after the death of either of the related parties.
- 0210 b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- 0220 c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). @0225

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	0230	
13	Adjusted basis of other property given up	13	0240	
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	0250	
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	0260	
16	FMV of like-kind property you received	16	0270	
17	Add lines 15 and 16	17	0280	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	0290	
19	Realized gain or (loss). Subtract line 18 from line 17	19	0300	*0305
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0310	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	0320	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	0330	
23	Recognized gain. Add lines 21 and 22	23	0340	*0345
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	0350	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	0360	

Name(s) shown on tax return. Do not enter name and social security number if shown on other side.

Your social security number

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	0380	-
27	Description of divested property	0390	*0395
28	Description of replacement property	0400	*0405
29	Date divested property was sold (month, day, year)	29	/0410 /
30	Sales price of divested property (see instructions)	30	0420
31	Basis of divested property	31	0430
32	Realized gain. Subtract line 31 from line 30	32	0440
33	Cost of replacement property purchased within 60 days after date of sale	33	0450
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	0460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	0470
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	0480
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	0490
38	Basis of replacement property. Subtract line 37 from line 33	38	0500

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see the instructions for line 7 on page 3).

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or

character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are not like-kind properties. See **Pub. 544**, Sales and Other Dispositions of Assets, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up**. For a deferred exchange to qualify as like-kind, you must comply with the 45-day written notice and receipt requirements explained in the instructions for lines 5 and 6.

Multi-asset exchanges. A multi-asset exchange involves the transfer and receipt of more than one group of like-kind properties. For example, an exchange of

Expenses for Business Use of Your Home
▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
▶ **See separate instructions.**

OMB No. 1545-1266

2003
Attachment
Sequence No. **66**

Name(s) of proprietor(s)	0010	Your social security number	0020
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Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	0030	
2 Total area of home	2	0040	
3 Divide line 1 by line 2. Enter the result as a percentage	3	0050	%
• For day-care facilities not used exclusively for business, also complete lines 4-6. • All others, skip lines 4-6 and enter the amount from line 3 on line 7.			
4 Multiply days used for day care during year by hours used per day	4	0060	hr.
5 Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	0065	8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	. 0070	
7 Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	*0075	%
		0080	%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions See instructions for columns (a) and (b) before completing lines 9-20.	8	0090	
	(a) Direct expenses	(b) Indirect expenses	
9 Casualty losses (see instructions)	9	0100	0110
10 Deductible mortgage interest (see instructions)	10	0120	0130
11 Real estate taxes (see instructions)	11	0140	0150
12 Add lines 9, 10, and 11.	12	0160	0170
13 Multiply line 12, column (b) by line 7	13	0180	
14 Add line 12, column (a) and line 13.	14	0190	
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	0200	
16 Excess mortgage interest (see instructions)	16	0210	0220
17 Insurance	17	0230	0240
18 Repairs and maintenance	18	0250	0260
19 Utilities	19	0270	0280
20 Other expenses (see instructions)	20	0290	0300
21 Add lines 16 through 20	21	0310	0320
22 Multiply line 21, column (b) by line 7	22	0330	
23 Carryover of operating expenses from 2002 Form 8829, line 41	23	0340	
24 Add line 21 in column (a), line 22, and line 23	24	0350	
25 Allowable operating expenses. Enter the smaller of line 15 or line 24	25	0360	
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	26	0370	
27 Excess casualty losses (see instructions)	27	0380	
28 Depreciation of your home from Part III below	28	0390	
29 Carryover of excess casualty losses and depreciation from 2002 Form 8829, line 42	29	0400	
30 Add lines 27 through 29	30	0410	
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	31	0420	
32 Add lines 14, 25, and 31	32	0430	
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684 , Section B	33	0440	
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	34	0450	

Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	0460	
36 Value of land included on line 35	36	0470	
37 Basis of building. Subtract line 36 from line 35	37	0480	
38 Business basis of building. Multiply line 37 by line 7	38	0490	
39 Depreciation percentage (see instructions)	39	0500	%
40 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	0510	

Part IV Carryover of Unallowed Expenses to 2004

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	0520	
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	0530	



Enhanced Oil Recovery Credit

► Attach to your tax return.

2003Attachment
Sequence No. **78**

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Qualified enhanced oil recovery costs (see instructions)	1	0020						
2	Multiply line 1 by 15% (.15)	2	0030						
3	Enhanced oil recovery credits from pass-through entities:								
	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> </table>	If you are a—	Then enter the total of the current year credits from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	3	0040
If you are a—	Then enter the total of the current year credits from—								
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13								
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13								
4	Current year credit. Add lines 2 and 3	4	0050						

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	5	0060
6	Alternative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 	6	0070
7	Add lines 5 and 6	7	0080
8a	Foreign tax credit	8a	0090
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110
d	Education credits (Form 8863, line 18)	8d	0120
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125
f	Child tax credit (Form 1040, line 49)	8f	0130
g	Mortgage interest credit (Form 8396, line 11)	8g	0140
h	Adoption credit (Form 8839, line 18)	8h	0150
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0170
k	Credit for fuel from a nonconventional source	8k	0180
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190
m	Add lines 8a through 8l	8m	0200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0240
12	Tentative minimum tax (see instructions):		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 	12	0245
13	Enter the greater of line 11 or line 12	13	0250
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0260
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0270

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit.

An owner of an operating mineral interest may claim or elect not to claim this credit any time within 3 years from the due date (excluding extensions) of its return on either its original or an amended return. This credit is part of the general business credit.

Amount of Credit

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of \$28 (as adjusted by inflation). For 2003, there is no reduction of the credit.